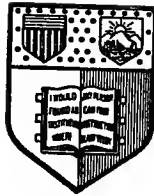


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University of the State of New York Bulletin

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ALBANY, N. Y.

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New York State Library

Legislation Bulletin 42

PROPERTY EXEMPT FROM TAXATION IN THE FORTY-EIGHT STATES

BY

WILLIAM E. HANNAN

Legislative Reference Librarian

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ALBANY

THE UNIVERSITY OF THE STATE OF NEW YORK

1916

THE UNIVERSITY OF THE STATE OF NEW YORK

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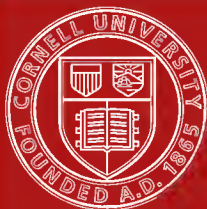
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The University of the State of New York

State Library, December 5, 1916

Hon. John H. Finley

President of the University

DEAR SIR:

There have been in the past year so many calls on the legislative reference section of the State Library for information as to tax-exempt property in New York and other states, as to show a new and keen interest in the kinds and value of such property. The matter seems sure to claim serious attention from the next Legislature. I have therefore the honor to submit and to recommend for publication as Legislation Bulletin 42, a compilation of such data as will be of use in any study of the subject — data showing specifically the varying constitutional and statutory provisions governing tax exemptions in all the states, with such tables showing exemptions in the counties of New York State and in certain other states as will afford a basis for an intelligent comparative study.

Very truly yours

J. I. WYER JR

Director

THE UNIVERSITY OF THE STATE OF NEW YORK

OFFICE OF THE PRESIDENT

Approved for publication this

6th day of December 1916

A handwritten signature in black ink, reading "John H. Finley". The signature is written in a cursive style with a horizontal line underneath the name.

President of the University

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BY

WILLIAM E. HANNAN

Legislative Reference Librarian

OUTLINE

- Part 1 Constitutional and statutory provisions showing property exempt from taxation in all the states.
- Part 2 Subject digest of property exempt from taxation by statute.
- Part 3 Tables showing value of public property, and taxable and exempt property in all the states.
- Part 4 Tables showing amount of property exempt in the states of Connecticut, Massachusetts, New Jersey and Rhode Island.
- Part 5 Tables showing amount of property exempt for the State of New York from 1900 to 1915.
- Part 6 Tables showing amount of property exempt for each county of New York State from 1900 to 1915.
- Part 7 Tables showing inheritance tax rates and amount of exemptions.

INTRODUCTION

This study of the subject of property exempt from taxation was undertaken because of the lack of collected material on the constitutional and statutory phases of the question, because of the absence of statistical data in such a form as would show the gradual growth over a period of years of this class of property, and to bring together, for the use of legislators, tax officials and others interested, the laws and available statistics of all the states on this subject.

That certain classes of property should be exempt from taxation for public purposes is held by all the states to be good public policy. This is evidenced by a study of the constitutions and statutes of the states, which exempt from taxation the property of public, religious, educational and charitable institutions. In this general agreement of all the states, there lies the danger that the principle may be abused.

But little thought, either constructive or destructive, is given the question of tax exemptions by state tax officials. That it is a problem is becoming evident to the officials engaged in administering the revenue systems of certain of our states. The opinion of several of these officials on this question follows:

Colorado. "The commission is of the opinion that the laws should be amended so as to secure the assessment of fraternal association's property. These institutions seem to exercise considerable influence on the assessors and the legislature and in some counties their property is exempted by the assessor to a very considerable amount." (*Colorado Tax Commission*)

Connecticut. "While there has been some indication in the last two legislatures that an effort was being made to refuse to grant indiscriminate tax exemptions, nevertheless too many are granted, and it should be the policy of future legislatures to confine such exemptions to general statutes and not in any case create special exemptions not now authorized." (*Hon. William H. Corbin, Tax Commissioner*)

Illinois. "There is no doubt but that the amount of exempt property is increasing to such an extent that it is becoming a burden to taxpayers." (*Hon. James J. Brady, Auditor of Public Accounts*)

Maryland. "While at various times complaints have been made, here as elsewhere, as to the increasing amount of exempt property, it can be said that this is generally recognized as having become unduly burdensome, so as to make it advisable to tax religious, charitable or educational property, or household property below a minimum value varying from \$100 to \$500." (*State Tax Commission*)

Massachusetts. "I would say the amount of exempt property is rapidly increasing and is becoming a heavy burden to the taxpayer, but no remedy

has yet been proposed to better the conditions." (*Hon. Robert G. Patten, Second Deputy Tax Commissioner*)

Michigan. "The principal objections we hear to the exemption of property relates to the exemption of \$1000 on the homestead of a veteran of the Civil War; to the exemption of property of municipalities situated outside the municipality itself, such as water power plants, etc., and to certain institutions coming under the head of benevolent institutions, but which in the opinion of many people should not be so classed." (*Board of State Tax Commissioners*)

Ohio. "The vast majority of citizens of Ohio lack the faintest appreciation of the colossal total of the exemptions from taxation in this state. There are those which undoubtedly come under the constitutional permission, a large number which have the protection of a dubious and elastic legislative extension of the plain intent of the constitution, and another large number which confessedly have no constitutional or statutory authority, but are based solely on custom and an easy-going official tolerance." (*Ohio Tax Commission. Annual Report 1915, p. 9-10*)

The data which follow, while offering no solution to the problem of the increasing amount of property that is annually exempt from taxation, yet have value because here in a few pages are collected the statistics and the constitutional and statutory provisions of the forty-eight states which relate to this principle, and because members of the legislature and tax officials will find the facts herein presented of value in their labors.

Part I

Constitutional and Statutory Provisions Showing Classes of Property Exempt from Taxation in all the States

ALABAMA

Constitution: art. 4, sec. 91. The legislature shall not tax the property, real or personal, of the state, counties, or other municipal corporations, or cemeteries; nor lots in incorporated cities and towns, or within one mile of any city or town to the extent of one acre, nor lots one mile or more distant from such cities or towns to the extent of five acres, with the buildings thereon, when same are used exclusively for religious worship, for schools, or for purposes purely charitable. (*Alabama Code, 1907, 3:77-78*)

Statutes: sec. 2061. The following property and persons shall be exempt from taxation:

- 1 All property belonging to the United States.
- 2 All bonds of the United States and of this state; all property, real and personal, of the state, and of the county and municipal corporations in this state; all cemeteries (but where cemeteries are owned, held, and lots sold therein for profit, the same shall not be exempt), and all lots in incorporated cities and towns, or within one mile of any city or town, to the extent of one acre, and all lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when the same are owned and used exclusively for religious worship, educational, or purely charitable purposes; all school furniture and personal property used exclusively for school purposes; and all property, real or personal, to an extent not exceeding twenty-five thousand dollars in value, that may be used exclusively for agricultural or horticultural associations of a public character, or for the maintenance and education of young men preparing for the ministry in any church or religious association.
- 3 All the property of literary and scientific institutions and literary societies, when employed or used in the regular business of such institutions.
- 4 The libraries of ministers of the gospel, and all libraries other than those of a professional character, and all religious books kept for sale by ministers of the gospel and colporters.
- 5 All deaf mutes and insane and blind persons, and their property to the value of one thousand dollars.
- 6 From poll tax, all persons permanently disabled, whose taxable property does not exceed five hundred dollars.
- 7 All family portraits.
- 8 The following property, to be selected by the head of each family, viz: Household and kitchen furniture, not to exceed in value one hundred and fifty dollars; one yoke of oxen, one cart or wagon, two cows and calves, twenty head of stock hogs, ten head of sheep, all poultry, all cotton and other agricultural products which were raised or grown during the preceding year, and which shall remain in the hands of the producer thereof, and all manufactured articles, including pig iron, which shall remain in the hands of the manufacturers thereof, on the first day of October of any year immediately succeeding that in which they were raised or produced; provisions and supplies on hand for the current year, for the use of the family and the making of the crop; all wearing apparel; all looms and spinning-wheels, kept for use of the family;

farming tools to the value of twenty-five dollars; tools and implements of mechanics to the value of twenty-five dollars; one sewing machine in each family, when the taxable property does not exceed two hundred and fifty dollars; provided, that no property or subject of taxation shall be exempted from taxation, nor shall any credit, abatement, or deduction be allowed therefrom, unless such property or subject of taxation is entered by the taxpayer upon his assessment list, and returned by him, under oath, to the tax assessor.

Sec. 2062. For the purpose of encouraging the building and operating of factories for the spinning of thread and yarns, and the weaving of cloth and other fabrics of cotton and wool in the state, and plants for the purpose of building ships, the court of county commissioners, or other courts having like jurisdiction, of any county, or the constituted authorities of any city or town in which it is proposed to locate such factories or such plants for the purpose of building ships, are authorized and empowered to remit the taxes assessed on such factories and such shipbuilding plants, and on all buildings, works, machinery and other equipment thereof, and on the lands upon which such shipbuilding plants and such factories or buildings are located, and also on all the capital stock of every such shipbuilding plant and factory, for all county or municipal purposes, for a period not exceeding five years from the date of the incorporation or organization of such factory or shipbuilding plant.

Sec. 2064. Cotton and other agricultural products and pig iron shall be exempt from taxation in the hands of the producer or the hands of the purchaser, purchasing the same for prompt shipment, and pig iron shall be exempt for twelve months after its production.

Sec. 2066. When any person, copartnership, association of individuals, or corporation incorporated under the laws of the state of Alabama, shall since the 13th day of February 1902, have invested, expended, laid out and paid, or shall by the 13th day of February 1907, invest, expend, lay out and pay, not less than fifty thousand dollars in money in the erection, building, and construction of cotton mills or factories in the state of Alabama, and the buildings, plants, works, machinery, appliances, appurtenances, proper or necessary for the practical operation of such cotton mills, or factories, such person, partnership, association, or corporation shall be entitled to claim and have exempt from assessment and collection for state, county, and municipal taxation, such cotton mills or factories, and the said proper or necessary buildings, plants, works,

machinery, appliances, and appurtenances thereof, for the period of ten years only from the 13th day of February 1902, and the same are exempt from state, county, and municipal taxes during said period of ten years, and all the capital stock of every such cotton mill and factory shall likewise be exempted from all such taxation during such period of ten years, and this section shall also apply to additions costing fifty thousand dollars or more, made during five years from said 13th day of February 1902, to cotton mills then existing in Alabama; but nothing in this section shall be construed to exempt from taxation the lands on which such cotton mills or factories are erected.

Sec. 2067. All shipbuilding plants which shall have been erected and put in operation in this state within five years from March 5, 1901, and in the erection, construction, and equipment of which not less than five hundred thousand dollars shall have been bona fide expended in that time, together with the buildings, works, machinery, appliances, and appurtenances thereof, and all additions necessary or proper for its practical operation made to any such plant, its buildings, works, machinery, appliances, and appurtenances within such period of five years, shall be exempt from state, county, municipal, and other taxation during the period of ten years from March 5, 1901; provided, the person or partnership, or association or corporation owning any such plant shall file in the office of the probate judge of the county in which the same is located, a written declaration, under oath, stating where such plant is erected, the name of the owner thereof, the amount intended to be expended in the erection and equipment thereof; that the erection thereof has been bona fide commenced, and when such erection was commenced; such statement shall be so filed within six months from the time that such erection was commenced. And all the capital stock of any such shipbuilding plant exempted from taxation by the provisions of this section shall likewise be exempted from all state, county, municipal, and other taxation during said period of ten years; but this section shall not be construed to exempt from such taxation any lands upon which any such plant as is exempted by the provisions hereof is erected, or which may be used in connection therewith, nor any buildings or other improvements upon such lands at the time they are acquired for the purposes of such plant, the value of which preexisting buildings or improvements shall continue to be assessed for taxation during such period of ten years to the owner thereof during such time.

Sec. 2068. The exemption granted as to any cotton mill, factory, or shipbuilding plant becoming entitled to its enjoyment, and as to the capital stock thereof, shall cease whenever the operation of such mill, factory, or plant for the purposes of its construction shall be abandoned.

Sec. 2069. To encourage the development of the various unused water powers of this state, the plants, and the property, business, and franchises, necessary for the production, transformation, and distribution of electric current, of any person, or firm, or of any corporation, organized for the purpose of developing hydro-electric power for the use of the public, shall, in consideration of the benefits to be derived by the public from the development and operation of such properties and plants, be exempt from state, county, and municipal property and privilege taxation of all description, either under general or local laws, until ten years after the beginning of the construction of any such plant. Nothing in this section shall be so construed as to exempt from taxation the lands upon which such plants are erected; nor shall this section be so construed as to exempt from taxation any of the property, business, or franchises of any hydro-electric power plant already developed.

Sec. 2070. To encourage the manufacture of calcium cyanamid (lime nitrogen) in this state, the plants, and the property and business necessary for the manufacture of the same, of any person, or firm, or of any corporation organized for the purpose of manufacturing calcium cyanamid (lime nitrogen), shall, in consideration of the benefit to be derived by the public from the manufacture of the same, be exempt from state, county, and municipal property and privilege taxation of all description, either under general or local laws, until ten years after the beginning of the construction of any such plant. Nothing in this section shall be so construed as to exempt from taxation lands upon which such plants are erected.

Sec. 2071. No license or taxes of any character shall be required by the state, county, or municipality from the Alabama Agricultural Association, or from those who conduct business under contract with it on its grounds during the time its annual fair is actually in progress.

Sec. 2072. The Alabama State Fair and Exhibit Association, and all persons, firms, or corporations who may conduct business with said association on its fair grounds in Jefferson county during the annual fairs of said association, are exempt from the payment of all state, county, and municipal taxes and licenses.

Sec. 2073. Any person, firm, or corporation who has heretofore patented and owns exclusively, or who has heretofore secured and owns exclusively, or shall hereafter patent and own exclusively, or shall hereafter secure and own exclusively, the patent right on any articles designed for the purpose of protecting human life and property, which article has not heretofore been manufactured for sale, shall be exempt for a period of ten years from August 9, 1907, from taxation upon all of its property which is devoted exclusively to the manufacture of such article and the manufactured products thereof, and patent rights, and the stock of the stockholders of such corporation shall be exempt from taxation for said period of ten years. (*Alabama Code, 1907, 1:841-46*)

ARIZONA

Constitution: art. 9, sec. 2. There shall be exempted from taxation all federal, state, county, and municipal property. Property of educational, charitable, and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall further be exempt from taxation, the property of widows, residents of this state, not exceeding the amount of one thousand dollars, where the total assessment of such widow does not exceed two thousand dollars. All property in the state not exempt under the laws of the United States or under this constitution, or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law. (*Arizona. Revised Statutes, 1913, p. 150*)

Statutes: sec. 4846. Nothing in this act shall be construed to require or permit double taxation, and all property of every kind and nature whatsoever, within this state, shall be subject to taxation, except:

1 All lands and lots of ground, with buildings, improvements, and structures thereon, belonging to the state or any municipal corporation, or to any county of the state, and all lands belonging to the United States, and all buildings and improvements belonging to the United States.

2 Public debts as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions; court houses; jails, town halls,

council chambers, houses occupied by fire companies and their apparatus, and other structures and edifices owned by the public, and all squares and lots kept open for health or public use, or for ornament, belonging to any county, city, or town in this state; and public libraries, colleges, schoolhouses, and other buildings for the purpose of education, with their furniture, libraries, and all other equipments, and the lots or lands thereto appurtenant and used therewith, so long as the same shall be used for the purpose of education, and not used or held for profit; provided, that when any of the property mentioned in this subdivision is private property, from which a rent or valuable consideration is received for its use, the same shall be taxed as other property.

3 Hospitals, asylums, and poorhouses, owned by the public, and other charitable institutions for the relief of the indigent or afflicted, schools for the education of Indians exclusively, and the lots or lands thereto appurtenant, with their fixtures and equipments, and grounds and buildings belonging to agricultural societies, so long as the same shall be used for those purposes only, and not used or held for profit.

4 Churches, chapels, and other buildings for religious worship, with their furniture and equipments, and the lots of ground and improvements appurtenant thereto and used therewith; provided rent is not paid for such grounds, and so long as the said ground and improvements shall not be used or held for profit.

5 Cemeteries and graveyards set apart and used for the purpose of interring the dead, except such portions of such cemeteries or graveyards as are used or held for profit.

6 The property of widows, residents of this state, not to exceed the amount of one thousand dollars to any one family, where their total assessment does not exceed two thousand dollars. (*Arizona Revised Statutes, 1913, p. 1563-64*)

ARKANSAS

Constitution: art. 16, sec. 5. The following property shall be exempt from taxation: public property used exclusively for public purposes; churches used as such; cemeteries used exclusively as such; school buildings and apparatus; libraries and grounds used exclusively for school purposes, and buildings and grounds and materials used exclusively for public charity.

Sec. 6. All laws exempting property from taxation other than as provided in this constitution shall be void. (*Arkansas, Digest of the Statutes, 1904, p. 89*)

Statutes: sec. 6887. All property described in this section, to the extent herein limited, shall be exempt from taxation:

1 All public schoolhouses and houses used exclusively for public worship, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit.

2 All public colleges, academies, all buildings connected with the same, and all houses connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estate, or to real property held under the authority of any college or university of learning in this state.

3 All lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by any person, or persons, company or corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

4 All property, whether real or personal, belonging exclusively to this state or the United States.

5 All buildings belonging to counties used for building courts, for jails or for county offices, with the grounds, not exceeding in any county ten acres, on which said buildings are erected.

6 All lands, houses, and other buildings belonging to any county, city or town used exclusively for the accommodation of the poor.

7 All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

8 All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein.

9 All market-houses, public squares, other public grounds, town and city houses or halls, owned and used exclusively for public purposes, and all works, machinery and fixtures belonging to any town, and used exclusively for conveying water to said town. (*Arkansas, Digest of the Statutes, 1904, p. 1436*)

CALIFORNIA

Constitution: art. 9, sec. 10. All property now or hereafter held in trust for the founding, maintenance, or benefit of the Leland Stanford Junior University, or of any department thereof, may be exempted by special act from state taxation, and all personal property so held, the Palo Alto farm as described in the endowment grant of the trustees of the university, and all other real property so held and used by the university for educational purposes exclusively, may be similarly exempted from county and municipal taxation.

Sec. 11. All property now or hereafter belonging to "The California School of Mechanical Arts," an institution founded and endowed by the late James Lick to educate males and females in the practical arts of life, and incorporated under the laws of the state of California, November 23, 1885, having its school buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Sec. 12. All property now or hereafter belonging to the "California Academy of Sciences," an institution for the advancement of science and maintenance of a free museum, and chiefly endowed by the late James Lick, and incorporated under the laws of the state of California, January 16, 1871, having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Sec. 13. All property now or hereafter belonging to the Cogswell Polytechnical College, an institution for the advancement of learning, incorporated under the laws of the state of California, and having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Art. 13, sec. 1. Property used for free public libraries and free museums, growing crops, property used exclusively for public

schools, and such as may belong to the United States, this state, or to any county, city and county, or municipal corporation within this state shall be exempt from taxation, except such lands and the improvements thereon located outside of the county, city and county, or municipal corporation owning the same as were subject to taxation at the time of the acquisition of the same by said county, city and county, or municipal corporation; provided, that no improvements of any character whatever constructed by any county, city and county or municipal corporation shall be subject to taxation.

Sec. 1¼. The property to the amount of one thousand dollars of every resident in this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war, and received an honorable discharge therefrom; or lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and property to the amount of one thousand dollars of the widow resident in this state, or if there be no such widow, of the widowed mother resident in this state, of every person who has so served and has died either during his term of service or after receiving honorable discharge from said service; and the property to the amount of one thousand dollars of pensioned widows, fathers, and mothers, resident in this state, of soldiers, sailors, and marines who served in the army, navy, or marine corps, or revenue marine service of the United States, shall be exempt from taxation; provided, that this exemption shall not apply to any person named herein owning property of the value of five thousand dollars or more, or where the wife of such soldier or sailor owns property of the value of five thousand dollars or more. No exemption shall be made under the provisions of this act of the property of a person who is not a legal resident of this state.

Sec. 1½. All buildings, and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship shall be free from taxation; provided, that no building so used which may be rented for religious purposes and rent received by the owner therefor, shall be exempt from taxation.

Sec. 1¾. All bonds hereafter issued by the state of California, or by any county, city and county, municipal corporation, or district (including school, reclamation, and irrigation districts) within said state, shall be free and exempt from taxation.

Sec. 1a. Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

Sec. 4. All vessels of more than fifty tons burden registered at any port in this state and engaged in the transportation of freight or passengers, shall be exempt from taxation except for state purposes, until and including the first day of January 1935. (*California, Statutes and Amendments to the Codes 1915, p. 37-38; 56-57*)

Statutes: sec. 3611. All buildings, and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship, shall be free from taxation; provided, that no building so used which may be rented for religious purposes and rent received by the owner therefor shall be exempt from taxation. That any person claiming property to be exempt from taxation under this section shall make a return thereof to the assessor annually, the same as property is listed for taxation, and shall accompany the same by an affidavit showing that the building is used solely and exclusively for religious worship, and that the described portion of the real property claimed as exempt is required for the convenient use and occupation of such building, and that the same is not rented for religious purposes and rent received by the owner therefor. (*California. Kerr's Cyclopedia Codes, 1:885*)

Sec. 3613. 1 Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

2 An educational institution of collegiate grade is deemed and defined to be an institution incorporated as a college or seminary of learning under the laws of this state, which requires for regular admission the completion of a four year high school course or its equivalent, and confers upon its graduates at least one academic or professional degree, based upon a course of at least four years in liberal arts and sciences, or upon a course of at least three years in professional studies, including law, theology, education, medicine,

dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce or journalism.

3 An educational institution not conducted for profit is deemed and defined to be an institution incorporated as a college or seminary of learning under the laws of this state conducted exclusively for scientific or educational purposes, no part of the net income of which inures to the benefit of any private stockholder, member or individual.

4 The grounds of an educational institution exempt from taxation under the provisions of section 1a of article 13 of the constitution, when the grounds of such educational institution within which its buildings are located exceed one hundred acres in area, shall be determined, located and selected by the assessor of the county or city and county in which said grounds are situated but said grounds need not be contiguous or in one tract.

5 The state board of equalization shall prescribe all procedure, affidavits and forms required to carry into effect the tax exemption of property specified in section 1a of article 13 of the constitution.

6 Any person or officer of an educational institution entitled to or applying for the exemption from taxation under section 1a of article 13 of the constitution shall make a return thereof to the assessor annually, the same as of property listed for taxation, and shall accompany the same by an affidavit showing that the educational institution is of collegiate grade and is not conducted for profit, that the grounds for which exemption is claimed are those within which its buildings are located and do not exceed one hundred acres in area and that the securities and income for which exemption is claimed are used exclusively for the purposes of education. Every such person or officer shall in addition give all information required and answer all questions contained in the forms and affidavits prescribed by the state board of equalization. Any false statement made or sworn to in such forms or affidavits shall constitute and be punishable as perjury.

7 Any assessor or deputy assessor may, in his discretion, require other or additional proof of the facts stated by such affiant before allowing the exemption claimed. Failure upon the part of any educational institution entitled to such exemption, to make affidavit or furnish evidence as required by this act, between the first Monday in March and the first Monday in July of each year, shall be deemed a waiver of such exemption by such educational institution. (*California. Statutes and Amendments to the Codes, 1915, p. 1216-17*)

Sec. 3617. . . . fruit and nut-bearing trees under four years of age, and grape vines under three years of age. (*California. Kerr's Cyclopedia Codes, 1:886*)

Sec. 10. The cemetery lands and property of any association formed pursuant to this act shall be exempt from all public taxes, rates and assessments. (*California. General Laws 1915, act 549, p. 170*)

Sec. 66. The rights of way, ditches, flumes, pipe lines, dams, water rights, reservoirs, and other property of like character, belonging to any irrigation district, shall not be taxed for state and county or municipal purposes. (*California. General Laws 1915, p. 695*)

Sec. 55. The rights of way and works belonging to any protection district organized under this act shall not be taxed for state and county or municipal purposes. (*California. General Laws 1915, p. 1317*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*California. General Laws 1915, p. 80*)

COLORADO

Constitution: art. 9, sec. 4. The property, real and personal, of the state, counties, cities, towns and other municipal corporations, and public libraries, shall be exempt from taxation.

Sec. 5. Lots with the buildings thereon, if said buildings are used solely and exclusively for religious worship, for schools or for strictly charitable purposes, also cemeteries not used or held for private or corporate profit, shall be exempt from taxation, unless otherwise provided by general law.

Sec. 6. All laws exempting from taxation property other than that hereinbefore mentioned shall be void. (*Colorado. Mills Annotated Statutes 1912, 1:184*)

Statutes: sec. 3050. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Colorado. Mills Annotated Statutes 1912, 1:1355*)

Sec. 3673. The title to property acquired under the provisions of this act shall vest in such drainage district, in its corporate name; said property shall be held by such district in trust for, and is hereby dedicated and set apart for, the uses and purposes set forth in this act, and shall be exempt from taxation, and the board of directors is hereby authorized and empowered to hold, use and acquire, manage, occupy and possess said property as herein provided. (*Colorado. Mills Annotated Statutes 1912, 1:1631*)

Sec. 6197. The following classes of property shall be exempt from taxation, to wit:

First. The property of the state, counties, cities, towns and other municipalities, and public libraries.

Second. Buildings used exclusively for religious worship, for schools or for strictly charitable purposes, with the grounds whereon the same are situated.

Third. Cemeteries not held or conducted for private or corporate profit.

Fourth. The household goods of every head of a family, to the value of two hundred dollars.

Fifth. Ditches, canals and flumes, owned and used by individuals or corporations, exclusively for irrigating lands of such individuals or corporations, or the individual members of such corporations, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose.

Sec. 6198. Any building or house owned by church organization when used solely and exclusively as a residence or dwelling by the minister, preacher or priest actually serving as such and the necessary lot or parcel of ground therefor upon which the said building is situate, if the assessed valuation of the same shall not exceed three thousand dollars, shall be exempt from taxation; if the assessed valuation of such property is greater than three thousand dollars, then three thousand dollars of such assessed valuation shall be exempt from taxation.

Sec. 6199. That the increase in value of private lands caused by the planting of timber thereon, other than fruit trees and hedges, shall not for a period of 30 years from the date of planting, be taken into account in assessing such lands for taxation; such exemption to apply to all lands heretofore or hereafter planted, except as hereinafter provided.

Sec. 6200. In the event that any of such timber shall, prior to the expiration of the 30 years, become sufficiently mature to be

suitable for economic use, then the increase of value caused by that so maturing shall be taken into account in assessing the land for taxation thereafter.

Sec. 6201. That all ditches used for the purpose of irrigation, and that only where the water is not sold for the purpose of deriving a revenue therefrom, be and the same are hereby declared free from all taxation, whether for state, county or municipal purposes.

[NOTE. By various acts the property of the United States is exempt from taxation.]

(*Colorado. Mills Annotated Statutes, 1912, 2:2599-2600*)

CONNECTICUT

Constitution: No constitutional exemption clause.

Statutes: sec. 1. Section 2315 of the general statutes as amended by chapter 44 of the public acts of 1913 is hereby amended to read as follows: The following property shall be exempt from taxation: all property belonging to the United States, or this state; buildings, with their appurtenances, belonging to any county, town, city, or borough; buildings or portions of buildings exclusively occupied as colleges, academies, churches, public schoolhouses, or infirmaries, with the land appurtenant to such infirmaries; parsonages of any ecclesiastical society to the value of five thousand dollars, while used solely as such; non-income-producing buildings and land on which they stand, to the value of one thousand dollars, owned by any church in this state and located on land owned by any incorporated camp meeting association; buildings belonging to and used exclusively for scientific, literary, benevolent, or ecclesiastical societies, not including any real estate conveyed by any ecclesiastical society or public or charitable institution without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation, and not including any real estate of any educational, benevolent, or ecclesiastical corporation or association, whether held in the name of such corporation or association or by any person or persons in trust for such corporation or association, which is leased or used for other purposes than the specific purposes of such corporation or association, nor including lands granted and given for the maintenance of the ministry of the gospel while leased; all lands used exclusively for cemetery purposes; the property to the amount of three thousand dollars of any pensioned soldier, sailor, or marine of the United States, who, while in service, lost a leg or

arm, or suffered disabilities which by the rules of the United States pension office are considered equivalent to such loss; the property to the amount of three thousand dollars of any person who, by reason of blindness, is unable by his labor to support himself and family; the property to the amount of one thousand dollars of every resident of this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war, and received an honorable discharge therefrom; or, lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and property to the amount of one thousand dollars of the widow resident of this state, or, if there be no such widow, of the widowed mother resident of this state, of every person who has so served and has died either during his term of service or after receiving honorable discharge from said service; the property to the amount of one thousand dollars of every resident of this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war and received an honorable discharge therefrom, or who, being a veteran of any war and retired from the navy, marine corps, or revenue marine service after thirty years of service on account of having reached the age limit prescribed by law or from mental or physical disability; and property to the amount of one thousand dollars of pensioned widows, fathers, and mothers, resident of this state, of soldiers, sailors, and marines who served in the army, navy, or marine corps, or revenue marine service of the United States; wearing apparel of every person and family, not including watches and jewelry of any kind exceeding twenty-five dollars in value; household furniture, used by and belonging to any family, to the value of five hundred dollars; farming tools, actually and exclusively used in the business of farming upon any farm, not exceeding in value two hundred dollars; the produce of a farm, while owned and held by the producer, actually grown, growing, or produced during the season next preceding the time of listing, including colts, calves, and lambs; fuel and provisions for the use of any family; swine to the value of fifty dollars; poultry to the value of twenty-five dollars; sheep and Angora goats owned and kept in this state to the value of one hundred dollars; cash not exceeding one hundred dollars; private libraries and books, not exceeding two hundred dollars in value; and all public libraries; all musical instruments, not exceeding in value twenty-five dollars; all musical instruments used exclusively

by churches; all fire engines, and other implements, used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof; the tools of a mechanic, actually used by himself in his trade, to the value of two hundred dollars; any horse used on parade in the performance of military service by the owner, his son, ward, or apprentice; all fishing apparatus, actually used by any person or company, to the value of two hundred dollars; the stock or property of every incorporated agricultural society, except as provided by chapter 171 of the public acts of 1915; the stock or securities issued by any ecclesiastical society, to raise funds for the erection, alteration, or repair of any church edifice, but only to the amount of the actual cost of such erection, alteration, or repair; all property of any hospital society which is supported wholly or in part by state appropriations; all moneys or funds received and accumulated by grand army posts in the state of Connecticut, from donations, bequests, and collections for charitable purposes, or which may hereafter be received by grand army posts for charitable purposes; bonds of the state of Connecticut issued pursuant to any act which provides for exemption from taxation; bonds in the hands of the holders thereof, issued by any town or city in aid of the construction of the railroads of the Connecticut Western Railroad Company, the New Haven, Middletown, and Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley Railroad Company, the Connecticut Central Railroad Company, or either of them, to provide or raise money to pay for stock of any of said companies subscribed for by such town or city. When any town or city in this state shall have issued bonds under the provisions of the general statutes for the purpose of redeeming or providing a fund to redeem its bonds originally issued in aid of the construction of any railroad, and which were exempt from taxation, or for redeeming or providing a fund to redeem any reissue of the same, such bonds, and the amount invested therein, shall be exempt from taxation in the hands of the holders thereof in the same manner and to the same extent as the original bonds, and the amounts invested therein, and no direct, indirect, or franchise tax shall be assessed thereon.

Sec. 2. All property exempted from taxation under the provisions of any special act, or by town vote, shall be valued annually by the assessors of the town in which such property is located in the same manner as other property, and such valuations shall be added by the assessors to the abstract book.

Sec. 3. The total of such valuations and the aggregate of taxes which would have been received in each year on such valuations if such properties had been taxed locally, shall be sent to the tax commissioner as a part of the return required to be made to him in each year by the town clerk or town treasurer for the purposes of a state tax.

Sec. 4. Such valuation or taxes, as the case may be, shall be included in the computation of the amount of the state tax to be paid by each such town. (*Connecticut. Public Acts 1915, p. 2215-17*)

Sec. 2316. The exemptions given in section 2315 to soldiers, sailors, and marines, and their wives, widows, fathers, and mothers, and to blind persons, shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, if allowed, will not, together with any other exemptions which may have been granted under section 2315, exceed the amount of exemption thereby allowed to such person. The assessors of each town shall annually make a certified list of all persons resident in such town, who are found to be entitled to exemption under the provisions of section 2315, which list shall be filed in the town clerk's office, and shall be *prima facie* evidence that such persons are entitled to such exemption so long as they reside in said town; but such assessors may at any time require any such person to appear before them for the purpose of furnishing additional evidence.

Sec. 2317. The funds and estate which have been or may be granted, provided by the state, or given by any person or persons to the president and fellows of Yale University, the board of trustees of the Sheffield Scientific School, Trinity College, or Wesleyan University, and by them respectively invested and held for the use of such institutions, shall, with the income thereof, remain exempt from taxation; provided, however, that neither of said corporations shall ever hold in this state real estate free from taxation, affording an annual income of more than six thousand dollars.

Sec. 2318. Any church or ecclesiastical society in this state may have and hold exempt from taxation personal property consisting of bonds, mortgages, or funds invested, to an amount not exceeding in value the sum of ten thousand dollars; provided that such personal property shall be held solely for the uses of such society, and the revenues derived therefrom shall be used exclusively for

the maintenance of public worship and the ordinary expenses incident thereto; and provided that such society shall not have and hold property exceeding in value twenty thousand dollars in personal or real estate which is exempt from taxation, otherwise than by virtue of the provisions of this section.

Sec. 2320. When any person shall plant land not theretofore woodland, the actual value of which at the time of planting shall not exceed twenty-five dollars per acre, to timber trees of any of the following kinds, to wit: chestnut, hickory, ash, white oak, sugar maple, European larch, white pine, black walnut, tulip, or spruce, not less in number than twelve hundred to the acre, and such plantation of trees shall have grown to an average height of six feet, the owner of such plantation may appear before the board of relief of the town in which such plantation is located, and, on proving a compliance with the conditions herein, such plantation of trees shall be exempt from taxation of any kind for a period of twenty years next thereafter.

Sec. 2321. Land owned or taken by any municipal corporation for the purpose of creating or furnishing a supply of water for its use or benefit shall be exempt from taxation, when the inhabitants of the town in which said land is situated have the right to the use of and do actually use such water supply upon the same terms and conditions as the inhabitants of such municipal corporation; but otherwise said land shall be liable to taxation, and shall be set in the list in the town in which such land is situated, to the corporation owning or controlling such water supply, at a valuation which would be fair for said land, if used for agricultural purposes. (*Connecticut. General Statutes, Revision of 1902, p. 602-3*)

Sec. 1. The property of any incorporated agricultural society shall not be exempt from taxation, as provided in section 2315 of the general statutes as amended by chapter 44 of the public acts of 1913, during the four years succeeding the declaration or payment of any dividend to its stockholders or members. (*Connecticut. Public Acts 1915, ch. 171*)

Sec. 1. That portion of the provisions of any act which provides for the exemption from taxation of bonds or other evidences of indebtedness of any municipal corporation or subdivision thereof is hereby repealed.

Sec. 2. The provisions of this act shall not be construed to affect any issue of bonds, or part thereof, authorized by any town, city, or borough at the time of the passage of this act. (*Connecticut. Public Acts 1915, p. 1968*).

DELAWARE

Constitution: art. 8, sec. 1. All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, but the general assembly may by general laws exempt from taxation such property as in the opinion of the general assembly will best promote the public welfare. (*Delaware. Revised Code 1915, p. 65*)

Art. 10, sec. 3. No portion of any fund now existing, or which may hereafter be appropriated, or raised by tax, for educational purposes, shall be appropriated to, or used by, or in aid of any sectarian, church or denominational school; provided that all real or personal property used for school purposes, where the tuition is free, shall be exempt from taxation and assessment for public purposes. (*Delaware. Revised Code 1915, p. 67*)

Statutes: sec. 1098. All real and personal property, not belonging to this state, or the United States, or any county of this state, or any church or religious society, and not held by way of investment, or any college or school and used for educational or school purposes, or any corporation created for charitable purposes and not held by way of investment, except as otherwise provided, shall be liable to taxation and assessment for public purposes.

Burial lots and lands of cemeteries and cemetery companies laid out and devoted to cemetery purposes shall not be subject to taxation.

Legacies for religious, charitable or educational purposes shall not be subject to taxation.

Any and all property and all gifts, devises, bequests and legacies in any manner given to The Trustees of the Home for Friendless and Destitute Children, Sarah Ann White Home for Aged and Infirm Colored Persons and Sunday Breakfast Mission, are exempt from all taxes, assessments and abatements whatsoever for state, county, municipal or other purposes so long as the same are held or used for the charitable or religious purposes for which the said corporations were instituted.

All the real estate owned and used by the Associated Charities of the city of Wilmington is exempt from all taxation for county and municipal purposes.

The estate, real and personal, of Delaware Industrial School for Girls and Ferris Industrial School, and for the purpose of their incorporation, shall be free from state, county and city tax.

All the lands, tenements, hereditaments and personal estate of The Florence Crittenton Home of the State of Delaware are exempt from state, county and municipal taxes.

Lands, tenements and property, not exceeding in value in any one instance the sum of twenty-five thousand dollars, of all incorporated homes or houses of refuge for reformed women maintained by charity in this state, are exempt from all county and state taxation.

Lands and tenements to the value of fifteen thousand dollars owned by any corporation or association maintaining charitable homes for incurables, are exempt from all taxes, assessments, burdens or impositions whatsoever for county purposes.

Lands and tenements to the value of twenty-five thousand dollars, owned by any corporation or association maintained by charity in this state, and used wholly or in part as day nurseries for babies or by nonsectarian, charitable Young Women's Christian Associations, are exempt from all taxes, assessments, burdens or impositions for county purposes.

Lands, tenements and property, not exceeding in value in any one instance the sum of ten thousand dollars, of all incorporated homes or associations maintained by charity for the use of the deaconesses of any church in this state, shall be exempt from all taxes, assessments, burdens or impositions for county and municipal purposes.

The lands, tenements and property of The Delaware Commission for the Blind shall be exempt from any and all state, county and municipal taxes, during such time and to the extent that such lands, tenements and property shall be actually used by said commission in its work for the blind of this state; provided that said exemption shall not apply to any lands, tenements and property owned by said commission as investments, and not actually used by said commission in its work.

Lands, tenements and property of all corporations of this state, incorporated, organized and carried on for the purpose of settlement work, and maintained in whole or in part by charity, are exempt from any and all state, county and municipal taxes, during such time and to the extent that such lands, tenements and property shall be actually used by such corporations in such settlement work, provided that said exemption shall not apply to any lands, tenements and property owned by such corporations as investments and not actually used by such corporations in such settlement work.

Property located in the state of Delaware used for soldiers' rest rooms is exempt from the payment of any taxes whatsoever so long as said property shall be used for such purpose.

Lands and tenements and the buildings and improvements thereof, to the value of ten thousand dollars, owned by any incorporated fraternity, established by the students of and in connection with any college in this state, and used by said fraternity and not held as an investment, are exempt from all taxes or assessments for county or municipal purposes.

All bonds of the city of Wilmington are exempt from taxation under any law of this state; no county tax shall be collected from any person holding the bonds of said city for or on account of said bonds.

The real estate of any person or persons or body corporate within the limits of the city of New Castle, not exceeding five acres, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the twenty-fifth day of March, 1879, or any real estate on which any buildings were, prior to said date, erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt for a period of ten years after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

The real estate of any person or persons or body corporate within the limits of the city of Delaware City, not exceeding five acres, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the thirty-first day of March 1887, or any real estate upon which any buildings were prior to said date erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt, for a period of ten years after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

The real estate of any person or persons or body corporate within the limits of the town of Newport, or adjacent thereto, and each thereof, between the Wilmington and Newport turnpike and Christina river so far as the road leading to and through the land known as Conrad's marsh, but not exceeding five acres for any one owner, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the first day of April 1889, or any real estate upon which any buildings were, prior to said date, erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt, for a period of ten years

after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

All unimproved marsh land lying adjacent to the Delaware bay or any of its tributaries within this state that were not assessed, on the eighth day of April 1881, at more than two dollars per acre, when purchased and located upon by colonies of immigrants composed of ten or more families, are exempt from the assessment and payment of state and county taxes for a period of ten years from and after the date of first purchase and occupancy.

After the library and reading room of the Wilmington Institute shall have been made free in accordance with the provisions of 19 Delaware Laws, chapter 734, the property of said institute used by or for the benefit of the library and reading room shall be exempt from all taxes imposed by authority of the state of Delaware.

All property, real or personal, vested in the board of education in Wilmington shall be exempt from all kinds of taxes.

All land and property which shall be held, laid out, and used for maintaining any public park for the use of the citizens of Wilmington and its vicinity, or which shall be purchased or acquired for such use or purpose, shall be forever free from state, county and city taxation so long as used for such purpose.

The real estate of any person or persons, or body corporate, within the limits of the portions of the second, eighth and ninth wards of the city of Wilmington, hereinafter described, upon which any manufactory or other industrial improvements for the employment of labor is now or may hereafter be erected after the third day of March A. D. 1881, shall be exempt for a period of ten years after the same shall thereafter have been erected and be first assessable from assessment and taxation for state, county or municipal purposes. The said exemption shall apply only to the land occupied by such manufacturing or other industrial improvements and necessary to their operation.

Provisions necessary for the use and consumption of the owner and his family for the year (not including live stock), farming utensils, and working tools of mechanics, or manufacturers, constantly employed in their business, the implements of a person's trade, or profession, stock on hand of a manufacturer or tradesman, except as by law otherwise provided, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise imported, and vessels trading from any part of this state, shall be exempted from assessment. (*Delaware. Revised Code 1915, p. 501-6*)

FLORIDA

Constitution: art. 9, sec. 1. The legislature shall provide for a uniform and equal rate of taxation, and shall prescribe such regulations as shall secure a just valuation of all property, both real and personal, excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes.

Art. 9, sec. 9. There shall be exempt from taxation property to the value of five hundred dollars to every widow that has a family dependent on her for support, and to every person who is a bona fide resident of the state and has lost a limb or been disabled in war or by misfortune. (*Adopted Nov. 7, 1916*)

Art. 16, sec. 16. The property of all corporations, except the property of a corporation which shall construct a ship or barge canal across the peninsula of Florida, if the legislature should so enact, whether heretofore or hereafter incorporated, shall be subject to taxation unless such property be held and used exclusively for religious, scientific, municipal, educational, literary or charitable purposes. (*Florida. Compiled Laws Annotated 1914, 1:84, 88, 105*)

Statutes: sec. 4. The following property shall be exempt from taxation: first, all property, real and personal, of the United States, and of this state.

Second, all public property of the several counties, cities, villages, towns and school districts in this state, used or intended for public purposes, including both real and personal property of all fire, hose and hook and ladder companies, except lands sold for taxes for the use of any counties, cities, villages, towns or school districts.

Third, such property of educational, literary, benevolent, charitable and scientific institutions within this state as shall be actually occupied and used by them solely for the purpose for which they have been or may be organized, but property of such institutions which is rented wholly or in part and the rents, issues and profits only used by such institutions shall not be exempt from taxation, nor shall any property held by them as an investment or for speculation be exempt from taxation. Provided, that this section shall not be construed to apply to the lower stories of charitable or benevolent institutions, necessarily using the upper stories of their lodge rooms and who rent the ground floor of such buildings, using said rents, issues and profits for the benefit of such charitable and

benevolent purposes, or to the ground floor of public libraries, the rents, issues and profits of said ground floor being used for the benefit of said libraries.

Fourth, all houses of public worship and the lots on which they are situated, and all pews or steps and furniture therein, every parsonage and all burying grounds not owned or held by individuals or corporations for speculative purposes, tombs and right of burial; but any building being a house of worship which shall be rented or hired for any other purpose except for schools or places of worship shall be taxed the same as any other property.

Fifth, all public libraries and real and personal property belonging to and connected with the same, consisting of the library itself and all real and personal property held for the actual use and occupation of such library only, and not for rent, profit or speculation.

Sixth, all property, real and personal, held by and belonging to any agricultural society in this state, and used exclusively for the meetings or exhibitions of such society, which now is or may hereafter be lawfully organized in pursuance of law.

Seventh, there shall be exempt from taxation property to the value of two hundred dollars in the county in which she resides, to every widow dependent upon her own exertions, and to every person who has lost a limb or been disabled in war or by misfortune, and dependent upon their own exertions to that extent that disqualifies him or her from the performance of manual labor. (*Florida. Compiled Laws Annotated 1914, 1:182-83*)

Sec. 431a. That all property of Young Men's Christian Associations within this state, which shall be actually occupied and used by them for the purposes only for which they have been or may be organized, shall be exempted from taxation. (*Florida. Compiled Laws Annotated 1914, 1:183*)

Sec. 609. All bonds issued under the act of February 16, 1885, entitled "An act to provide for the issue of bonds in exchange for the bonds of the state of Florida belonging to the common school fund, and seminary fund, and agricultural college fund of this state," shall have the same validity as the bonds of the state in exchange for which they were issued, and shall stand in place thereof as provided in said act.

Sec. 610. The bonds mentioned in the preceding section shall not be subject to any tax whatever, state, county, or municipal. (*Florida. Compiled Laws Annotated 1914, 1:268*)

Sec. 1048j. The property of such library shall be exempt from execution and shall also be exempt from taxation as other public property. (*Florida. Compiled Laws Annotated 1914, 1:510*)

Sec. 2779a. . . . Bonds or other securities deposited with the state treasurer by any company under this act (fire insurance companies' bonds) shall not, on account of such bonds being in the state, be subject to taxation, but shall be held exclusively and solely for the protection of the policy holders. (*Florida. Compiled Laws Annotated 1914, 2:1453*)

GEORGIA

Constitution: art. 7, par. 2. The general assembly may, by law, exempt from taxation all public property; places of religious worship or burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books and philosophical apparatus; and all paintings and statuary of any company or association, kept in a public hall, and not held as merchandise or for purposes of sale or gain. Provided, the property so exempted be not used for purposes of private or corporate profit or income.

The general assembly shall further have power to exempt from taxation farm products, including baled cotton, grown in this state and remaining in the hands of the producer, but not longer than for the year next after their production.

Art. 7, par. 4. All laws exempting property from taxation, other than the property herein enumerated, shall be void. (*Georgia. Park's Annotated Code 1914, 5:4593, 4596*)

Statutes: sec. 998. The following described property shall be exempt from taxation, to wit: All public property, places of religious worship, and places of burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books, philosophical apparatus, paintings, and statuary of any company or association, kept in a public hall, and not held as merchandise or for purposes of sale or gain; provided the above-described property so exempted be not used for purposes of private or corporate profit or income; and all laws exempting property from taxation, other than the property herein enumerated, shall be void.

Sec. 998 (a). All farm products, including baled cotton grown in this state and remaining in the hands of the producer but not longer than for the year next after their production, shall be exempt from taxation.

Sec. 999. When any person residing in or out of this state is the proprietor of any toll bridge, or bridge on which toll may be lawfully charged in this state, such bridge shall be considered and treated as public property, and exempt from taxation whenever and so long as the proprietor shall allow it to be used absolutely and entirely as a free bridge, and shall keep the same in good repair and safe condition for the free use of the public.

Sec. 1000. No county authority shall exempt from taxation any manufactory, industry, enterprise, or any property of any kind not otherwise exempt by law.

Sec. 1517. Each and every lot or parcel of land which has been, or may be hereafter, obtained by any county board of education for the use of common schools, together with any school building erected thereon, and all school furniture, shall be exempt from all taxes, and from levy and sale under any execution or other writ or order in the nature of an execution; provided, the lot of land so exempted shall not exceed four acres, and if there be any excess over that number of acres, then that portion not to exceed four acres, most convenient for school purposes, shall be exempt as aforesaid, the exempted portion to be set off by order of the county board. (*Georgia. Park's Annotated Code 1914, 1:458-61, 635*)

IDAHO

Constitution: art. 7, sec. 2. . . . The legislature may exempt a limited amount of improvements upon land from taxation.

Sec. 4. The property of the United States, the state, counties, towns, cities and other municipal corporations and public libraries shall be exempt from taxation.

Sec. 5. . . . the legislature may allow such exemptions from time to time as shall seem necessary and just, and all existing exemptions provided by the laws of the territory shall continue until changed by the legislature of the state. (*Idaho. Revised Code, 1908, 1:108*)

Statutes: sec. 4. The following property is exempted from taxation; provided, that the total amount of all exemptions allowed to any one family under subdivision D, G, H, I, and J of this section

shall not exceed one thousand dollars; and, provided, further, that no deduction shall be made in the assessment of the share of capital stock of any corporation or association for exemptions claimed under said subdivisions:

A Property belonging to the United States, this state, or to any county or municipal corporation or school district within this state.

B Property belonging to any religious corporation or society of this state, used exclusively for and in connection with public worship, and any parsonage belonging to such corporation or society and occupied as such.

C Property belonging to any fraternal, benevolent or charitable corporation or society of this state, used exclusively for the purposes for which such corporation or society was organized.

D Property belonging to fatherless children under the age of eighteen years, honorably discharged soldiers and sailors who served in the army or navy of the United States during the War of the Rebellion, and widows, not to exceed the amount of one thousand dollars in value to any one family, when the total valuation of the property of such family does not exceed five thousand dollars; provided, that such property owner or owners are residents of this state, and that such exemption is claimed in the manner provided for in the following section.

E Growing crops, fruits and nut-bearing trees and grape vines except as the value of the land may be increased on account of said trees and vines growing thereon; provided, that nothing here contained shall be construed to exempt standing timber or nurse stock under this subdivision.

G All private libraries to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

H Surgical and scientific instruments of physicians, surgeons and other professional men to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

I Tools of mechanics, miners and prospectors, and the tools of farming implements and machinery of farmers, including harness and wagons, to the amount of four hundred dollars in value when

the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

J Household goods and furniture, sewing machines, musical instruments, wearing apparel and jewelry in actual use in the private home or on the person of the owner, to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

K Possessory rights to public lands.

M Mining claims not patented.

N Irrigation canals and ditches and water rights appurtenant thereto when no water is sold or rented from any such canal or ditch, only to the extent that the water conveyed by such canal or ditch is used to irrigate lands within this state; provided, that in case any water be sold or rented from any such canal or ditch to irrigate lands within this state, then, and in that event, such canal or ditch shall be assessed for taxation to the extent that such water is so sold or rented.

O Hospitals, with their furniture and equipment, used for benevolent purposes, with the ground appurtenant thereto and used therewith, from which no profit is derived.

P All property used exclusively for school or educational purposes, from which no profit is derived, and all property from which no profit or rental is derived and which is held or used exclusively for endowment, building or maintenance purposes of schools or educational institutions.

Q All public cemeteries.

R Cooperative telephone lines from which no profit is derived, or upon or over which no fees or tolls are charged or collected.

S All public libraries.

Sec. 5. Property exempted from taxation under the preceding section shall not be listed or assessed, except property exempted under subdivision D, G, H, I and J, which shall be listed and assessed as other property, and all parties claiming exemptions under said subdivisions shall, on or before the fourth Monday of June of each year, or on the day of assessment, file with the assessor sworn claims for such exemption upon blanks to be furnished by the assessor upon demand, setting forth all the facts in the matter and the grounds for exemption and description of all the property

affected, and the assessor must deliver such sworn claims for exemption to the clerk of the board of county commissioners at the same time that he delivers to said clerk the completed assessment roll in which such exempt property is listed. (*Idaho. Session Laws 1915, p. 190-92*)

Sec. 1. That all live stock consisting of cattle, horses, sheep and hogs that are fed for the market within the state of Idaho, which are sold on the market after being fed from the products of the farm between the 1st day of January and the 1st day of May of any year, shall be exempt from taxation except for the portion of the year such live stock shall be so fed and fitted for the market; provided, however, that in case such live stock shall not be shipped out of the state or sold and put upon the local market and butchered within the state prior to May 1 of such year, the owner thereof shall pay taxes thereon for the full year.

Sec. 2. That before the sale of such live stock after being so fed and fattened for market, as provided in section 1 of this act, the owner thereof shall immediately notify the assessor of the county where such live stock is kept for assessment and taxation.

Sec. 3. That no period of assessment and taxation for such live stock shall be for less than one month; and provided further that any fraction of a month that such live stock may remain within said state before shipment out of the state, or before being butchered within said state, as by this act provided, shall be counted as a full month for the purposes of assessment and taxation.

Sec. 4. Nothing in this act shall be construed to permit any live stock within the state to escape taxation for the full time it remains within the state. (*Idaho. Session Laws 1915, p. 120-21*).

ILLINOIS

Constitution: art. 9, sec. 3. The property of the state, counties, and other municipal corporations, both real and personal, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, may be exempted from taxation; but such exemption shall be only by general law. (*Illinois. Revised Statutes, 1915-1916, p. 69*)

Statutes: sec. 2. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands donated by the United States for school purposes, not sold or leased; all property of schools, including the

real estate on which the schools are located, not leased by such schools or otherwise used with a view to profit.

Second. All property used exclusively for religious purposes, or used exclusively for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

Third. All lands used exclusively as graveyards or grounds for burying the dead.

Fourth. All unentered government lands; all public buildings or structures of whatsoever kind, and the contents thereof, and the land on which the same are located belonging to the United States.

Fifth. All property of every kind belonging to the state of Illinois.

Sixth. All property belonging to any county, town, village, or city used exclusively for the maintenance of the poor; all swamp or overflowed lands belonging to any county, so long as the same remain unsold by such county; all public buildings belonging to any county, township, city or incorporated town, with the ground on which such buildings are erected, not exceeding in any case ten acres.

Seventh. All property of institutions of public charity, all property of beneficent and charitable organizations, whether incorporated in this or in any other state or the United States and all property of the old peoples' homes when such property is actually and exclusively used for such charitable or beneficent purposes, and not leased or otherwise used with a view to profit; and all free public libraries.

Eighth. All fire engines or other implements used for the extinguishment of fires, with the buildings used exclusively for the safekeeping thereof, and the lot of reasonable size on which the building is located, when belonging to any city, village or town.

Ninth. All market houses, public squares or other public grounds used exclusively for public purposes; all works, machinery and fixtures belonging exclusively to any town, village or city, used exclusively for conveying water to such town, village or city; all works, machinery and fixtures of drainage districts, when used exclusively for pumping water from the ditches and drains of such district for drainage purposes.

Tenth. All property which may be used exclusively by societies for agricultural, horticultural, mechanical and philosophical purposes, and not for pecuniary profit. (*Illinois. Revised Statutes, 1915-1916, p. 2159-60*)

INDIANA

Constitution: art. 10, sec. 1. The general assembly shall provide, by law, for a uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only, for municipal, educational, literary, scientific, religious, or charitable purposes, as may be especially exempted by law. (*Indiana. Burn's Annotated Statutes, 1914, 1:119*)

Statutes: sec. 10,144. The following property shall be exempt from taxation:

First. The property of the United States and of this state.

Second. The property of any county, city, town or township.

Third. All lands granted for the use of the common schools, so long as the same shall remain unsold.

Fourth. The personal property and real estate of every manual-labor school or college incorporated within this state when used or occupied for the purpose for which it was incorporated, such real estate not to exceed three hundred and twenty acres.

Fifth. Every building used and set apart for educational, literary, scientific or charitable purposes by any institution, or by any individual or individuals, association or incorporation, or used for the same purpose by any town, township, city or county, and the tract of land on which such building is situate; also the lands purchased with the bona fide intention of erecting buildings for such use thereon, not exceeding forty acres; also the personal property, endowment funds and interest thereon, belonging to any institution, town, township, city or county, and connected with, used or set apart for any of the purposes aforesaid.

Sixth. Every building used for religious worship, and the pews and furniture within the same, and also the parsonage belonging thereto and occupied as such, and the land whereon said building or buildings are situate, not exceeding ten acres when owned by a church or religious society, or in trust for its use; also every cemetery.

Sec. 10,145. If all or any part, parcel or portion of any tract or lot of land, or any buildings or personal property enumerated in the preceding section as exempt from taxation, shall be used or occupied for any other purpose or purposes than those recited in said section, by reason whereof they are exempted from taxation, such property, part, parcel or portion shall be subject to taxation

so long as the same shall not be set apart or used exclusively for some one of the purposes specified in said enumeration.

Sec. 10,146a. That any parcel or tract of land, not exceeding one acre, and improvements thereon, owned by any church and used exclusively by it as a dormitory for the students of any university belonging to this state, shall be exempt from taxation for all purposes, and such property is hereby declared to be property for educational purposes: provided, that the provisions of this act shall not apply to any such dormitory property connected with a university which maintains a dormitory: provided, that this section shall not be construed to exempt such property from special assessments.

Sec. 10,148. That it shall be unlawful for any state, county or municipal officer to assess, place upon any tax-duplicate, advertise or offer for sale or sell for purported assessments thereon, any land in Indiana included within a grant to any member of the Miami tribe of Indians made by the United States under a treaty with such tribe from lands in such treaty ceded by said tribe: provided, the then owner of such land is not a citizen of the United States and is a descendant or member of the family of such grantee, and that such grantee was, by treaty between the United States and such tribe, permitted to remain with his family in Indiana when said tribe removed from the state, and that such owner or his ancestors, subsequent to the removal of said tribe from Indiana, was, in said state, enumerated and paid by the United States as a member of said tribe, and that such lands have not been in the adverse possession of any person not a member of said tribe and descendant of said original grantee under a conveyance executed by such an owner.

Sec. 10,150. That any part, parcel or tract of land not exceeding one (1) acre, and the improvements thereon, and all personal property, owned by any Greek-letter fraternity, which is connected with any college, university, or other institution of learning, and under the supervision thereof, and which is used exclusively by such Greek-letter fraternity to carry out the purposes of such organizations, shall be exempt from taxation.

Sec. 10,151. That when any literary, scientific, benevolent, or charitable institution is the specific or residuary legatee of any devise or bequest, any money or choses in action going to or belonging to any of said institutions, shall not, while the same was in the hands of the executors, be liable to taxation, and no taxes shall be collected thereon for the year 1881, or any preceding year,

but the same shall be taken and deemed to have been exempt from taxation.

Sec. 10,151a. That when any money or property is given by will, or otherwise, to any executor or other trustee to be by him used and applied for the use and benefit of any municipal, educational, literary, scientific, religious or charitable purpose within the state of Indiana, and the money or property, if it had been given directly for any such purpose, would not be subject to taxation under existing laws, then and in all such cases, such money or property shall be exempt from all taxation while in the hands of such executor or other trustee: provided, he shall be diligently and in good faith endeavoring to carry out the provisions of the will or other trust arrangement, and to use and apply such money or property to the purpose for which the same is donated. And in all such cases where any money or property has been assessed for taxation to any executor or trustee for the tax year 1912, the taxes thereon for such year are hereby declared to be void and shall not be collected, and for such year and all subsequent years such money or property shall be deemed to have been and be exempt from all taxation.

Sec. 10,156. That all bonds, notes and other evidences of indebtedness hereafter issued by the state of Indiana or by municipal corporations within the state upon which the said state or the said municipal corporations pay interest shall be exempt from taxation. (*Indiana. Burn's Annotated Statutes, 1914, 4:935-40*)

Sec. 4236. Any building owned by said association (Y. M. C. A.) in which is located the offices and rooms of said association, and all personal property owned by said association used therein, together with the real estate upon which said building is located, shall be exempt from taxation. (*Indiana. Burn's Annotated Statutes, 1914, 2:610*)

Sec. 4447. That in all cases where cemeteries incorporated under the laws of this state upon such a basis that the corporation can not derive any pecuniary benefit or profit therefrom; and in all cases where a cemetery association shall provide for setting aside a certain definite portion of the proceeds derived from the sale of lots as a perpetual care fund, the income of which shall be used as a perpetual care and maintenance fund, all the property and assets belonging to such corporation used exclusively for cemetery purposes shall be exempt from taxation for any purpose: and provided, that it shall be lawful for any person to provide a fund, either by gift, bequest or devise, which may be a perpetual fund, the income from which shall be used for the care and maintenance of any

cemetery lot expressly described in the instrument creating the fund, and the fund so created shall be exempt from taxation for any purpose; and a trust may be created for the care, custody and control of such fund: provided, that the real estate of any such corporation lying within any incorporated city or town shall not be exempt from liability for street improvements and sewer assessments, as now or may hereafter be provided by law. (*Indiana. Burn's Annotated Statutes, 1914, 2:674*)

Sec. 4931. . . . And the real estate and personal property of any such corporation which shall have established a public library for the purposes aforesaid, and shall have put the same into operation, shall be exempt from taxation for state, county, and all municipal purposes, and shall remain exempt, as aforesaid, so long as the same is used exclusively for the general benefit of the inhabitants of the city or county in which such library may be located.

Sec. 4933. All stock in such library association shall be deemed personal estate, and shall be transferred in the manner and under the conditions prescribed by the by-laws of the same; and such stock shall be exempt from the levy of any state, county, township, or municipal tax. . . . (*Indiana. Burn's Annotated Statutes, 1914, 2:842-43*)

Sec. 30. Every fraternal beneficiary association organized or licensed under this act (act to regulate and incorporate fraternal beneficiary societies) is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal, and school tax, other than taxes on real estate not occupied by such association in carrying on its business. (*Indiana. Acts 1915, ch. 91, p. 297*)

Sec. 1. That all registered bloodhounds that are used or kept for the purpose of detecting crime, or apprehending criminals, when so used or kept for such purpose, shall be exempt from taxation. (*Indiana. Acts 1915, ch. 125, sec. 1, p. 529*)

IOWA

Constitution: No constitutional exemption clause.

Statutes: sec. 1304. The following classes of property are not to be taxed:

1 The property of the United States and this state, including university, agricultural college and school lands; the property of a county, township, city, town or school district or militia company, when devoted entirely to public use and not held for pecuniary

profit; municipal, school, and drainage bonds or certificates hereafter issued by any municipality, school district, drainage district or county within the state of Iowa; public grounds, including all places for the burial of the dead, crematoriums, the land on which they are built and appurtenant thereto not exceeding one acre, so long as no dividends or profits are derived therefrom; fire engines and all implements for extinguishing fires, with the grounds used exclusively for their buildings and meetings of the fire companies; no deduction from the assessment of the stock of any bank or trust company shall be permitted because of such bank or trust company holding such bonds and certificates as may be exempted above;

2 All grounds and buildings used for public libraries, including libraries owned and kept up by private individuals, associations or corporations for public use and not for private profit, for cemetery associations and societies, and for literary, scientific, charitable, benevolent, agricultural and religious institutions, and societies devoted solely to the appropriate objects of these institutions, not exceeding one hundred sixty acres in extent, and not leased or otherwise used with a view to pecuniary profit, but all deeds or leases by which such property is held shall be filed for record before the property above described shall be omitted from the assessment; the books, papers and apparatus belonging to the above institutions, used solely for the purposes above contemplated, and the like property of students in any such institution used for their education; moneys and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the amount prescribed by their charters or articles of incorporation; real estate to the extent of not to exceed one hundred sixty acres in any civil township, owned by any educational institution of this state as a part of its endowment fund, shall not be taxed;

3 The farm produce of the person assessed, harvested by him, and all wool shorn from his sheep, within one year previous to the listing; all poultry, ten stands of bees, all swine and sheep under six months of age; and all other domestic animals under one year of age not hereinbefore exempt; obligations for rent not yet due, in the hands of the original payees, private libraries, professional libraries to the actual value of three hundred dollars; family pictures; household furniture to the actual value of three hundred dollars and kitchen furniture; beds and bedding requisite for each family; all wearing apparel in actual use; and all food provided for the family; but the exemptions allowed in this subdivision shall not be held to apply to hotels and boarding houses except so far as

said exempted classes of property shall be for the actual use of the family managing the same ;

4 The polls or estates, or both, of persons who by reason of age or infirmity may in the opinion of the assessor be unable to contribute to the public revenue, such opinion and the fact on which it is based being in all cases entered on the assessment roll, and subject to reversal by the board of review ;

5 The farming utensils of any person who makes his livelihood by farming, the team, wagon and harness of the teamster or drayman who makes his living by their use in hauling for others, and the tools of any mechanic, not in any case to exceed three hundred dollars in actual value ;

6 Government lands entered and located, or lands purchased from this state, for the year in which the entry, location or purchase is made ;

7 The property, not to exceed fifteen hundred dollars in actual value, and poll tax, of any honorably discharged Union soldier or sailor of the Mexican War or of the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor. It shall be the duty of every assessor annually to make a list of such soldiers, sailors [and] widows, and to return such list to the county auditor upon forms to be furnished by such auditor for that purpose ; but the failure on the part of any assessor so to do shall not affect the validity of any exemption. All soldiers, sailors or widows thereof referred to herein shall receive a reduction of fifteen hundred dollars, the same to be made from the homestead of such soldier or widow, if he or she shall so own a homestead of the value of such exemption, otherwise out of such property as shall be designated and owned by the soldier, sailor or widow, such designation to be made either to the assessor or by writing filed with the county auditor on or before July first, each year ;

8 The accumulations and funds held or possessed by fraternal beneficiary associations for the purpose of paying the benefits contemplated by section 1822 of the code, or for the payment of the expenses of such association. [36 G. A.]

Sec. 1304-1a. The beneficiary of the exemption allowed by subdivision 7 of section 1304, supplement to the code, 1913, shall file with the assessor a statement under oath that he is the owner of the real property on which such exemption is claimed. Such statement shall be returned by the assessor to the county auditor, and, if no such statement be so filed, no exemption shall be allowed by the assessor, but may be allowed by the board of supervisors if filed

before September first of the year for which the same is claimed.
[36 G. A.]

Sec. 1304-a. That the following named property is exempt from taxation until January 1, 1917, viz: All mills, buildings, machinery, tools, apparatus and appliances for the manufacture of sugar, the land upon which said mill is situated not to exceed ten acres, the capital invested in the business of the manufacture of sugar from beets raised in the state of Iowa, all personal property used in connection with said business, also the stock, shares, and certificates of any company or corporation actually engaged in said business. (*Iowa. Supplement Code Annotated 1913, p. 446, and p. 107-8 of Supplemental Supplement*)

KANSAS

Constitution: art. 11, sec. 1. . . . all property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and personal property to the amount of at least two hundred dollars for each family, shall be exempted from taxation. (*Kansas. General Statutes, 1909, p. 54*)

Statutes: sec. 9216. That the property described in this section, to the extent herein limited, shall be exempt from taxation:

First. All buildings used exclusively as places of public worship; as public schoolhouses, or both, with the furniture and books therein contained and used exclusively for the accommodation of schools and religious meetings, together with the grounds owned thereby, not exceeding in any one case ten acres, if not leased or otherwise used with a view to profit: and also any parsonage or dwelling owned by any church society and occupied by its pastor as a residence, together with the ground on which it is situated, not exceeding in any one case one-half acre; and all that portion of any building and the ground upon which such building stands belonging to any literary, educational, scientific, religious, benevolent or charitable corporation, organization, or society, situated under any lodge, audience or assembly room used by such corporation, organization, or society or the antechambers, halls, passages or other compartments designed for and used as appurtenances of such lodge, audience or assembly room, as well as said rooms and appurtenances, shall be wholly exempt from taxation when the portion of said buildings so situated is leased or rented for legitimate purposes, and the net rents or earnings thereof are applied exclusively to literary, educational, scientific, religious, benevolent or charitable purposes.

Second. All lands used exclusively as graveyards.

Third. All buildings and parts of buildings belonging to scientific, literary and benevolent associations, used exclusively for scientific, literary or benevolent purposes, together with lands not exceeding five acres owned and occupied by such institutions and attached thereto, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments belonging to such associations, and used exclusively for scientific, literary and benevolent purposes.

Fourth. All moneys and credits belonging exclusively to universities, colleges, academies or public schools of any kind, or to religious, literary, scientific or benevolent and charitable institutions or associations, appropriated solely to sustain such institutions or associations, not exceeding in amount or in income arising therefrom the limit prescribed by the charter of such institution or association.

Fifth. All property belonging exclusively to this state or to the United States.

Sixth. All property belonging exclusively to any county, city, town, or school district, except lands bid off for counties or cities at tax sales.

Seventh. All works, machinery and fixtures belonging to and owned by any town, city, or village, and used exclusively for conveying water to such town, city, or village.

Eighth. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town, city, or village, or to any fire company organized therein.

Ninth. Personal property to the amount of two hundred dollars for each family.

Tenth. The wearing apparel of every person.

Eleventh. All public libraries.

Twelfth. Family libraries and school books of every person and family not exceeding in value in any one case of fifty dollars.

Thirteenth. The reserve or emergency funds of fraternal beneficiary societies authorized to do business under the laws of the state of Kansas.

Sec. 9217. All real estate not exceeding one-half acre in extent, and the buildings thereon situate, owned and used exclusively by any post of the Grand Army of the Republic or its auxiliaries, as a place of meeting or as a memorial hall, if not leased or otherwise

used with a view to profit, and all books, papers, furniture, apparatus and instruments belonging to such post or its auxiliaries, shall be exempt from taxation.

Sec. 9218. All real estate not exceeding one-half acre in extent and the buildings thereon situate, and used exclusively by any college or university society as a literary hall or as a dormitory, if not leased or otherwise used with a view of profit, and all books, furniture, apparatus and instruments belonging to such society, shall be exempt from taxation.

Sec. 9219. The real and personal property belonging to any Young Men's Christian Association or Young Women's Christian Association, which is used exclusively for the moral, physical, intellectual and religious improvement of men or women or for religious, Bible tract, missionary, hospital, dormitory, and recreative purposes as aids to moral and mental improvement, shall be exempt from taxation: provided, that neither the real nor personal property of any such association shall be exempt from taxation if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes: Provided further, that the exemption herein stated shall apply only to the premises used as the home or headquarters of such association; nor shall any real property of such association be exempt from taxation if rented for business purposes. (*Kansas. General Statutes, 1909, p. 1982-83*)

Sec. 9350. No person shall be required to list for taxation any state, county, city, school district and municipal bonds of the state of Kansas, or other evidences of indebtedness of municipal corporation(s) of this state. (*Kansas. General Statutes, 1909, p. 2020*)

Sec. 7. The amount to the credit of such rural credit shares shall be exempt from taxation. (*Kansas. Laws 1915, ch. 96, p. 120*)

KENTUCKY

Constitution: sec. 170. There shall be exempt from taxation public property used for public purposes; places actually used for religious worship, with the grounds attached thereto and used and appurtenant to the house of worship, not exceeding one-half acre in cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit, institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is

devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion, with not exceeding one-half acre of ground in towns and cities and two acres of ground in the country appurtenant thereto; household goods and other personal property of a person with a family, not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made, and in the hands of the producer; and all laws exempting or commuting property from taxation other than the property above mentioned shall be void. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location. (*Kentucky. Statutes 1909, p. 136-37*)

Statutes: sec. 4026. The following property is exempt from taxation: public property used for public purposes; places actually used for religious worship, with the grounds attached thereto, and used and appurtenant to the house of worship, not exceeding one-half acre in the cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit; institutions of purely public charity and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion with not exceeding one-half acre of ground in towns and cities, and two acres of ground in the country, appurtenant thereto; household goods or other personal property of a person with a family not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made and in the hands of the producer. (*Kentucky. Statutes 1909, p. 1606*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax other than taxes on real estate and office equipment. (*Kentucky. Acts 1916, ch. 27, p. 323*)

LOUISIANA

Constitution: art. 230. The following shall be exempt from taxation, and no other, viz: all public property, places of religious worship, or burial, the rectories and parsonages of churches and grounds thereunto appurtenant, used exclusively as residences for the ministers in charge of such churches, all charitable institutions, all buildings and property used exclusively for public monuments or historical collections, colleges and other school purposes, the real and personal estate of any public library, and that of any other library association used by or connected with such library, all books and philosophical apparatus, and all paintings and statuary of any company or association, kept in a public hall; provided, the property so exempted be not leased for purposes of private or corporate profit or income. There shall also be exempt from taxation household property to the value of five hundred dollars. There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to January 1, 1905, and prior to January 1, 1909. This exemption shall include and apply to all the rights of way, roadbeds, sidings, rails, and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances nor the land upon which they are erected at terminal points, and for which franchises have been granted and obtained; whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations, person or persons whomsoever, and, provided further, that this exemption shall not apply to double tracks, sidings, switches, depots or other improvements or betterments, which may be constructed by railroads now in operation within the state, other than extensions or new lines constructed by such railroads. There shall be exempt from all taxation the legal reserve of life insurance companies organized under the laws of this state. The property or real estate belonging to any military organization of the state of Louisiana which is used by the state national guard or militia for military purposes, such as arsenals or armories, while so used, shall be exempt from taxation. There shall also be exempt, from taxation, loans made upon the security of mortgages granted upon real estate

situated in this state, as well as the mortgages granted to secure said loans, and the notes, bonds or other written instruments evidencing the said loans, whether in the hands of the mortgagee, or his or their transferees; and all loans made by life insurance companies to their policyholders, upon the sole security of policies held by the borrower in the company making the loans, as well as all notes or other written instruments, evidencing such loans; provided, that in the case of loans upon policies of life insurance, as aforesaid, the rate of interest charged upon such loans does not exceed five per cent (5%) per annum discount.

The capital, surplus and personal estate of every corporation organized after November 23, 1912, in this state for the sole purpose of lending money on mortgages on country property situated in Louisiana at a rate of interest not to exceed six per cent (6%) net to the borrower, with power to negotiate and handle bonds and securities issued by the various parishes and local districts and municipalities of the state of Louisiana shall be exempt from taxation for twenty (20) years from the date of the organization of said companies; provided, that said companies shall have a full-paid cash capital stock of not less than \$250,000; and, provided further, that in case any such corporation shall on any loan charge the borrower more than six per cent interest, whether by way of commission, discount, or otherwise, it shall forfeit the entire exemption herein granted, and be subject to taxation from the time it makes such loan; and any such corporation handling or negotiating any securities other than those hereinabove mentioned shall incur a like forfeiture.

No such corporation shall have power to receive any money on deposit or to do a banking business of any sort, but all such corporations shall be under the control and supervision of the examiner of state banks, whose duty it shall be to report to the attorney general any violation of the condition of this exemption.

Steamship companies organized as hereinafter set forth, together with their capital stock and all their property, corporeal and incorporeal, shall be exempt from all taxes and licenses, state, parish, levee and municipal, both general and special, exclusive of wharfage, shed or levee dues, for fifteen years from the date of filing with the secretary of state proof that their authorized capital stock has been paid in full in cash.

No such steamship company shall have the benefit of this constitutional provision except upon the following conditions:

First. That such company shall have been organized and the whole of its authorized capital stock paid in cash before January 1, 1916.

Second. That such company shall be domiciled in the city of New Orleans, or in some other port of this state.

Third. That such company shall have a capital stock of at least three million dollars, payable only in cash.

Fourth. That it shall be provided in the charter of the company that no corporation, or firm, or individual shall own or control, either directly or indirectly, more than one-twentieth of the capital stock of the company; and that all pooling agreements and voting trusts between the stockholders to control the corporation shall be absolutely null and void and no stock held in any such pool or voting trust shall ever be voted at any corporate election or meeting.

Fifth. That the capital stock of each company shall be open to public subscription by public advertisement in New Orleans newspapers for at least three months before the books are closed, and if oversubscribed shall be apportioned among the subscribers.

Sixth. That all vessels operated by said company shall be common carriers on every voyage unless the whole capacity of the ship shall be chartered for a particular voyage or voyages for a particular purpose.

It shall be lawful for companies so organized in addition to the powers now provided by the laws of the state to incorporate into their charters all or any of the following powers:

First. To build, charter or purchase vessels.

Second. To insure goods, wares and merchandise carried in their own bottoms against fire and perils of the sea.

Third. To build, own, rent and operate shipyards, docks, piers, wharves and warehouses for the transaction of their business.

Fourth. To trade with foreign countries, including the foreign possessions of the United States, by exporting cargo carried thereto in their own vessels, and to import from foreign countries, including the foreign possessions of the United States, in their own vessels cargo for sale or exchange in the United States, but no ship of such a company shall be laden with the company's own cargo to the exclusion of cargo offered for such voyage by the general public, and such cargo offered by the general public shall have preference on all voyages for which it is offered.

Fifth. To authorize corporations, foreign and domestic, to subscribe to and own shares of their capital stock, not however in excess of the limitation above provided.

No leased property or chartered ship shall be within the exemption herein granted, nor shall vessels of such corporations operated in the coasting trade of the United States, or operated between ports of the United States, other than Louisiana ports, and foreign countries, not including the foreign possessions of the United States, be within the exemption herein granted. One such voyage in any year shall subject the vessel making the voyage to taxation for that year.

The proof above required to be filed with the secretary of state that the authorized capital stock has been paid in cash shall be the joint affidavit of the president and secretary of the company to that effect, accompanied by a verified trial balance of the company's books.

Each of said corporations shall possess the power of eminent domain for the purpose of acquiring land on which to erect a plant to build and repair vessels. (*Constitution of Louisiana, pamphlet, p. 71-75*)

Statutes: The statutory provisions relating to exemptions are the same as the constitutional provisions.

MAINE

Constitution: No constitutional exemption clause.

Statutes: Sec. 6. The following property and polls are exempt from taxation:

1 The property of the United States and of this state and the property of any public municipal corporation of this state appropriated to public uses if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gate houses, pumping stations, reservoirs, and dams used only for reservoir purposes, of public municipal corporations engaged in supplying water power or light if located outside the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act. (*Maine. Laws 1911, ch. 120, p. 125*)

2 All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their

own purposes or by any officer thereof as a residence. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes or persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and provided, further, that this claim for such reimbursement shall not apply to real estate bought by any such college after April 12, 1889.

3 The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifty dollars to one family.

4 Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; tombs and rights of burial; and property held by a religious society as a parsonage, not exceeding six thousand dollars in value, and from which no rent is received, and personal property not exceeding six thousand dollars in value. But all other property of any religious society, both real and personal, is liable to taxation the same as other property. (*Maine. Revised Statutes 1903, p. 155*)

5 All mules and horses less than six months old and neat cattle thirty months old and all sheep and swine. (*Maine. Laws 1915, ch. 57, p. 36*)

6 Hay, grain and potatoes, orchard products and wool, owned by and in possession of the producer. (*Maine. Revised Statutes 1903, p. 155*)

7 The polls and estates of Indians; and the polls of persons under guardianship, or blind. (*Maine. Laws 1907, ch. 52, p. 52*)

8 The polls and estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to

contribute toward the public charges; and the polls of all soldiers and sailors who receive state pension. Every soldier or sailor who served in the army or navy of the United States in the war of eighteen hundred and sixty-one and five, and who has an honorable discharge from such service, resident within the state of Maine, is hereby forever exempt from the assessment of and payment of a poll tax within any city, town or plantation in this state, provided, however, that any such sailor or soldier who desires to pay said tax may, on or before the first day of April, in each year, notify in writing the assessors of the city, town or plantation in which he resides of his desire to pay said tax, whereupon said assessors shall assess said tax against said soldier or sailor, and said soldier or sailor shall be legally holden to pay said tax. (*Maine. Revised Statutes 1903, p. 155; Laws 1907, ch. 20, p. 19*)

9 The aqueducts, pipes and conduits of any corporation, supplying a town with water, are exempt from taxation, when such town takes water therefrom for the extinguishment of fires, without charge. But this exemption does not include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated. (*Maine. Revised Statutes 1903, p. 155*)

10 Whenever a land owner, plants or sets apart for the growth and production of forest trees any cleared land or lands from which the primitive forest has been removed, and successfully cultivates the same for three years, the trees being not less in numbers than six hundred and forty on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, the same shall be exempt from taxation for twenty years after the expiration of said three years, provided, that said applicant at the same time files with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; provided, further, that such grove or plantation of trees is during that period kept alive and in a thriving condition. (*Maine. Laws 1909, ch. 136, p. 148*)

11 Mines of gold, silver or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not effect the taxation of the lands or the surface improvements of the same,

at the same rate of valuation as similar lands and buildings in the vicinity. (*Maine. Revised Statutes 1903, p. 156*)

12 All bonds issued after the first day of February 1909, by the state of Maine, or any county, municipality, village corporation or water district therein, shall be exempt from taxation. (*Maine. Laws 1909, ch. 49, p. 51*)

Sec. 19. Any seven or more persons may be incorporated in the manner provided in sections 1 and 2 of chapter 57 for the purpose of owning, managing and protecting lands and their appurtenances appropriated for public cemeteries; and the property of such corporations and the shares of stock therein, are exempt from attachment and taxation. (*Maine. Revised Statutes, ch. 20, p. 263*)

Sec. 94. All armories, drill rooms, offices, headquarters offices, and target ranges, owned by the state or by any municipality, or by any organization of the active militia, and all buildings and lands leased by the state or by any municipality, or by any officer or organization of the active militia, to be used as an armory, drill room, headquarters office, target range, or for other military purposes shall be exempt from taxation for all purposes during the period of such ownership, lease and use. (*Maine. Public Laws 1909, ch. 206, p. 252*)

MARYLAND

Constitution: No constitutional exemption clause.

Statutes: Sec. 100-E. That to encourage manufacturing in the city of Crisfield, the mayor and council are authorized to exempt the plant of any manufacturing company or association hereafter located within the corporate limits of said city from taxation for corporate purposes for a period not exceeding five years, but any ordinance, resolution or contract which exempts from taxation any property except a manufacturing plant, or which exempts a manufacturing plant for a longer period than five years shall be absolutely null and void. (*Maryland. Laws 1914, ch. 664, p. 1129*)

Sec. 4. The provisions of this subtitle shall not apply to any bonds or stocks or evidences of indebtedness issued by the United States belonging to residents of this state, nor to any property in this state, belonging to the United States or to this state, or to any county of this state, or incorporated city or town in this state, nor to the real and personal property owned and acquired by fire insurance salvage corps of Baltimore in pursuance of the act of 1888, chapter 72, section 2, nor to any judgment rendered by any court

of record or justice of the peace, nor to houses or buildings used exclusively for public worship, nor to the furniture contained therein, nor to the parsonage connected therewith, nor to the grounds appurtenant to such houses, nor to buildings so exclusively used for public worship or as parsonages which are necessary for the respective uses thereof, nor shall the provisions of this subtitle apply to graveyards, cemeteries or cemetery company which do not accumulate profits for any purpose except for the maintenance or improvement of such cemeteries or graveyards as cemeteries or graveyards, nor to burying grounds set apart for the use of any family or belonging to any church or congregation, nor to crops or produce of any land in the hands of the producer or his agent, nor to provisions and feed kept for the use and consumption of the family of the person to whom such provisions and feed shall belong, nor to the working tools of mechanics or artisans, moved or worked exclusively by hand, nor to the first three hundred dollars in value of the farming implements of any farmer, nor to wearing apparel of any description except diamonds and other costly jewelry not habitually worn on the person, nor to fish while in the possession of fishermen employed in catching, salting and packing the same, or while in possession of their agents unsold, nor to buildings, equipments and furniture of hospitals, asylums, charitable or benevolent institutions or to the grounds appurtenant thereto in any city or incorporated town of this state which are necessary to the respective uses thereof, nor to the buildings, equipments and furniture of hospitals, asylums, charitable institutions of any county in this state, but not within any city or incorporated town of this state, nor to the ground not exceeding forty acres appurtenant respectively thereto, which are necessary for the respective uses thereof, nor to buildings, furniture, equipment of libraries or incorporated educational or literary institutions, or to the ground appurtenant thereto, in any city or incorporated town of this state which are necessary to the respective uses thereof, and each and every one of said exemptions from taxation shall be strictly construed.

Sec. 4 A. For the year 1914 and thereafter all bonds, stock, certificates of indebtedness or other obligations in whatsoever form hereafter to be issued by the state of Maryland, or by any county, city or municipal corporation or other political subdivision of this state, either under a law heretofore passed or under a law hereafter to be passed, and all bonds, stock, certificates of indebtedness or other

obligations in whatsoever form heretofore issued by any county or municipal corporation of this state and which, prior to March 12, 1914, have been sold under terms rendering such county, city or municipal corporation liable for the state tax thereon on behalf of the holders, shall be exempt from taxation for state, county, municipal and other local purposes; but nothing herein contained shall be construed to deprive corporations of the credits, deductions and allowances on their shares provided for in section 163 of article 81 of Bagby's Code of Public Civil Laws, which shall continue to be allowed to the same extent as if all of the stock debt of this state upon which, but for the passage of the act of 1914, chapter 43, the state tax would have been deducted by the treasurer, and all of the stock debt of the city of Baltimore on which, but for the passage of said act, the state taxes would have been paid, or payable by said city, had continued subject respectively to said deductions or payments of taxes without any change hereby. (*Maryland. Annotated Code 1914, 3: 829-31*)

Sec. 7. Beginning with and for the year 1915, and, thereafter, all household furniture and effects in this state held for the household use of the owner thereof or members of his or her family shall be exempt from taxation for state and local purposes to the extent of \$500 of the assessed value thereof; but nothing herein shall be construed to apply to any furniture or effects held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any county may levy for local purposes upon household furniture and effects in excess of one hundred dollars of the assessed value thereof in the discretion of the county commissioners of such county. (*Maryland. Laws 1916, p. 794*)

Sec. 1. That for the purpose of encouraging the location in and the growth and development of factories, manufacturing industries, establishments and plants in Hagerstown and elsewhere in Washington county; that the county commissioners of said county are hereby authorized and empowered to exempt from county taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants, and the land, machinery and tools therewith used, stock in trade, and products thereof as may after the passage hereof be located in said Hagerstown or elsewhere in said county, since the first day of April 1907; said county commissioners to determine what factories, manufacturing industries,

establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from county taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said county commissioners for the benefit hereof.

Sec. 2. That the mayor and council of Hagerstown be and is hereby authorized and empowered by a general ordinance or by special resolution from time to time to exempt from municipal taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants and the land, machinery and tools therewith used, stock in trade and products thereof, as may after the passage hereof be located in said Hagerstown, or which have been located therein since the first day of April, 1907; the said mayor and council to determine what factories, manufacturing industries, establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from municipal taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said mayor and council for the benefit hereof. (*Maryland. Laws 1916, ch. 75, p. 123*)

(c) To provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said mayor and city council of Baltimore, or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property of every description owned by any individual, firm or corporation in said city, and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, which said personal property shall be actually employed or used in the business of manufacturing in said city; provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of this paragraph of this section. Any taxes so abated shall be deducted from the taxes payable upon the capital stock, taxable in said city, of manufacturing corporations, incorporated under the laws of the state of Maryland and located in said city; but nothing herein contained shall

affect in any way the taxes that are now or may hereafter be payable by law to the state of Maryland or any of the counties or municipalities of the state on the capital stock of manufacturing corporations, incorporated under the laws of this state and located in Baltimore city. It shall be the duty of the appeal tax court to make such abatement of taxes, levied as aforesaid, as may be authorized and directed by ordinance, as aforesaid; provided that application for such abatement as aforesaid shall be made by the party applying for the same before the annual revision and correction of the tax lists for the year in which said applicant desires such abatement, but it shall not be necessary for the applicant to renew his application from year to year. Said application shall be verified to the satisfaction of said court by the oath of the party applying for the same or other satisfactory evidence. Said court shall further keep a record of all abatements made by it as aforesaid and report in writing the aggregate amount thereof to the mayor and city council of Baltimore on or before the fifteenth day of October in each year. And provided further, that laundry machinery when employed or used in the business of laundering shall be classed as manufacturing within the purposes of this subparagraph. (*Maryland. Laws 1916, ch. 561, p. 1158-59*)

MASSACHUSETTS

Constitution: No constitutional exemption clause.

Statutes: Sec. 5. The following property and polls shall be exempted from taxation:

First. The property of the United States.

Second. The property of the commonwealth, except real estate of which the commonwealth is in possession under a mortgage for condition broken.

Third. The personal property of literary, benevolent, charitable and scientific institutions and of temperance societies incorporated within this commonwealth, the real estate owned and occupied by them or their officers for the purposes for which they are incorporated, and real estate purchased by them with the purpose of removal thereto, until such removal, but not for more than two years after such purchase. Such real or personal property shall not be exempt if any of the income or profits of the business of such corporation is divided among the stockholders or members, or is used or appropriated for other than literary, educational, benevolent, charitable, scientific or religious purposes, nor shall it be

exempt for any year in which such corporation wilfully omits to bring in to the assessors the list and statement required by section 41; nor shall the personal property or real estate owned by such institutions or corporations and occupied by them or any department thereof wholly or partly as and for an insane asylum, insane hospital, institution for the insane or for the treatment of mental or nervous diseases, be exempt from taxation unless at least one-fourth of all property so occupied wholly or partly, on the basis of valuation thereof, and one-fourth of the income of all trust and other funds and property held for the benefit of such asylum, hospital or institution and not actually occupied by it for such purposes, be used and expended entirely for the treatment, board, lodging or other direct benefit of indigent insane persons, or indigent persons in need of treatment for mental diseases, as resident patients, without any charge therefor to such persons either directly or indirectly. (*Massachusetts. Revised Laws 1902, v. 1, p. 206*)

Sec. 30. Every fraternal beneficiary society organized or licensed under this act shall be exempt from all state, county, district, municipal and school taxes, other than taxes on real estate and office equipment. (*Massachusetts. Acts and Resolves, 1911, ch. 628, p. 711.*)

Fourth. The real and personal estate of incorporated agricultural societies and the portions of real estate and buildings of incorporated horticultural societies used for their offices, libraries and exhibitions.

Fifth. The real and personal estate of any grand army or veteran association, incorporated within this commonwealth for the purpose of owning property for use and occupation by posts of the Grand Army of the Republic, to the extent of twenty thousand dollars, if it is actually used and occupied by such association and the net income from said property is used for charitable purposes in aid of needy soldiers of the War of the Rebellion and their dependents; but it shall not be exempt for any year in which such association wilfully omits to bring in to the assessors the list and statement required by section 41.

Sixth. The Bunker Hill monument.

Seventh. Houses of religious worship owned by, or held in trust for the use of, any religious organization and the pews and furniture; but the exemption shall not extend to portions of such houses appropriated for purposes other than religious worship or instruction.

Eighth. Cemeteries, tombs and rights of burial, so long as they shall be dedicated to the burial of the dead. (*Massachusetts. Revised Laws 1902, p. 206-7*)

The following act relates to the foregoing:

Sec. 1. All personal property held by cities, towns, religious societies and cemeteries, whether incorporated or unincorporated, or by the treasurer and receiver general of the commonwealth or by any corporation, for the perpetual care of graves, cemetery lots and cemeteries, for the placing of flowers upon graves, for the care or renewal of gravestones, monuments or tombs, and for the care and maintenance of burial chapels, shall be exempt from taxation, but this exemption shall not apply to any such personal property held by a cemetery corporation which distributes any of the income or profits of its business among its stockholders or members, nor shall such property be exempt for any year in which the holder thereof omits to bring in to the assessors the list and statement required by section 41 of part 1 of chapter 490 of the acts of the year 1909: provided, that nothing herein contained shall be construed to impose upon the treasurer and receiver general any duty to file said list and statement with any board of assessors. (*Massachusetts. Acts and Resolves 1913, ch. 578, p. 493; ibid, 1914, ch. 523, p. 464*)

Ninth. The property, to the amount of five hundred dollars, of a widow, of an unmarried woman above the age of twenty-one years, of a person above the age of seventy-five years or of any minor whose father is deceased, who are legal residents of the commonwealth, whether such property be owned by such persons separately, or jointly, or as tenants in common: provided, that the whole estate, real and personal, of such person does not exceed in value the sum of one thousand dollars, exclusive of property otherwise exempted under the provisions of this section. If the property of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth. No property shall be so exempt which the assessors shall adjudge has been conveyed to such person to evade taxation. A person aggrieved by such judgment may appeal to the county commissioners within the time and in the manner allowed by the provisions of section 76.

Tenth. The polls and any portion of the estates of persons who by reason of age, infirmity and poverty are in the judgment of the assessors unable to contribute fully toward the public charges.

Eleventh. The wearing apparel and farming utensils of every person; his household furniture not exceeding one thousand dollars in value; and the necessary tools of a mechanic not exceeding three hundred dollars in value.

Twelfth. Mules, horses and neat cattle less than one year old, swine and sheep less than six months old and domestic fowls not exceeding fifteen dollars in value. (*Massachusetts. Revised Laws 1902, p. 207*)

Thirteenth. The property of the following classes of persons who are legal residents of this commonwealth to the amount of two thousand dollars in the case of each person: provided, that the whole estate, real and personal, of the person so exempted does not exceed in value the sum of five thousand dollars; and provided, further, that only two thousand dollars shall be exempted to any one family, and that the combined property of the family does not exceed five thousand dollars: first, soldiers and sailors, who served in the military or naval service of the United States in the War of the Rebellion and who were honorably discharged therefrom, and who, by reason of injury received or disease contracted while in such service and in the line of duty, lost the sight of both eyes, or lost the sight of one eye, the sight of the other having been previously lost, or who lost one or both feet, or one or both hands. Second, soldiers and sailors who served as aforesaid and were honorably discharged as aforesaid, and who, as the result of disabilities contracted while in such service and in the line of duty, have become permanently incapacitated for the performance of manual labor to an extent equivalent, in the judgment of the assessors, to the loss of a hand or foot. Third, wives or widows of soldiers or sailors who would be entitled to exemption under either of the two preceding paragraphs. If the property of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth.

The certificate of the granting of a pension to any such soldier or sailor by the United States for such injury or disability shall, while such pension continues, be sufficient evidence of the receiving of such injury or disability; but the assessors may receive other evidence thereof. A person aggrieved by the judgment of the assessors may appeal to the county commissioners, within the time and in the manner allowed by the provisions of section 76.

Fourteenth. Soldiers and sailors who served in the military or naval service of the United States in the War of the Rebellion, and who were honorably discharged therefrom, shall be assessed for, but shall be exempt, at their request, from the payment of a poll tax, and the property of soldiers and sailors who served as aforesaid and were honorably discharged as aforesaid, but who would not be entitled to exemption under the preceding clause, and the property of the wives or widows of such soldiers or sailors; shall be exempted from taxation to the amount of one thousand dollars in the case of each person: provided, that the combined estate, real and personal, of the person so exempted and of the husband or wife of such person does not exceed in value the sum of five thousand dollars, exclusive of the value of the mortgage interest, held by persons other than the person to be exempted in such mortgaged real estate as may be included in said combined estate; but if the combined estate, including the value of such mortgage interest, exceeds the sum of one thousand dollars, the amount so exempted shall not be less than one thousand dollars, and provided, further, that the combined exemption of such a soldier or sailor and his wife shall not exceed one thousand dollars. If the property taxable in the commonwealth of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth. The widows of soldiers and sailors who served as aforesaid and who lost their lives in the War of the Rebellion shall be entitled to such exemption as is specified in the preceding clause. No exemption shall be made under the provisions of this clause of the property of a person who is not a legal resident of this commonwealth.

Fifteenth. Bonds or certificates of indebtedness of the commonwealth issued since the first day of January in the year 1906, and bonds, notes and certificates of indebtedness of any county, fire district, water supply district, light district, watch district or improvement district, city or town in the commonwealth which may be issued on or after the first day of May in the year 1908, stating on their face that they are exempt from taxation in Massachusetts: (*Massachusetts. Revised Laws 1902, p. 207-8; Supplement to the Revised Laws 1902-8, for 1906, ch. 315, 493; 1907, ch. 367; 1908, ch. 464; 1914, ch. 83; 1910, ch. 333*)

MICHIGAN

Constitution: No constitutional exemption clause.

Statutes: sec. 1775. The following real property shall be exempt from taxation:

First. All public property belonging to the United States;

Second. All public property belonging to the state of Michigan, except licensed homestead lands, part paid lands held under certificates and lands purchased at tax sales and still held by the state;

Third. Lands owned by any county, township, city, village or school district and buildings thereon used for public purposes;

Fourth. Such real estate as shall be owned and occupied by library, benevolent, charitable, educational and scientific institutions incorporated under the laws of this state, with the buildings and other property thereon while occupied by them solely for the purposes for which they were incorporated: provided, that such exemption shall not apply to fraternal or secret societies, but all charitable homes of such societies shall be exempt;

Fifth. All houses of public worship with the land on which they stand, the furniture therein and all rights in the pews, and also any parsonage owned by any religious society of this state and occupied as such;

Sixth. All lands used exclusively as burial grounds and the rights of burial therein, and the tombs and monuments therein while reserved and in use for that purpose; provided, that the stock of any corporation owning such burial grounds shall not be exempt;

Seventh. That real and personal property of persons who, in the opinion of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges;

Eighth. The real property of corporations exempt under the laws of this state, by reason of paying specific taxes in lieu of all other taxes for the support of the state: provided, that the track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state belonging to any railroad company, shall henceforth be made exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages, and all lands owned or claimed

by any such railroad company not adjoining the track of such company shall be subject to all taxes;

Ninth. Property owned exclusively by the State Agricultural Society or any county or district agricultural society, and used by any such society exclusively for fair purposes;

Tenth. All lands dedicated to the public and actually used as a park, and any monument ground or any armory belonging to any military organization and not used for gain or any other purposes;

Eleventh. All real estate to the value of one thousand dollars used and owned as a homestead by any soldier or sailor of the federal government who served three months or more during the Civil or Mexican War, and all real estate to the value of one thousand dollars used and owned as a homestead by any wife or widow of such soldier or sailor: provided, however, that should such homestead exceed in value the sum of one thousand dollars, it shall be exempt only to the amount of such sum: provided further, that any soldier or sailor or the wife or widow of any such soldier or sailor desiring to accept the benefits named in this section as to the exemption from taxation shall make and file with the supervisor or assessing officer an affidavit stating under oath that he was a soldier or sailor of the federal government during the Civil or Mexican War for a period of not less than three months, and in case it be the wife or widow of a soldier or sailor making such application, such affidavit must state that she is the wife or widow of a soldier or sailor of the federal government at the present time, who served not less than three months as such soldier or sailor during the Civil or Mexican War. The said affidavit shall be sworn to before said supervisor, assessing officer or any officer authorized to administer oaths and then filed by the said officer in his office and turned over to his successor, where the same shall be open to inspection. Any person making a false affidavit in any particular for the purpose of exemption from taxation shall be deemed to be guilty of the crime of perjury, and punished accordingly: provided, however, that this exemption shall not operate to relieve from the payment of taxes any of the persons hereinbefore enumerated who are the owners of taxable property of greater value than three thousand dollars.

Sec. 1777. The following personal property shall be exempt from taxation, to wit:

First. The personal property of benevolent, charitable, educational and scientific institutions incorporated under the laws of this

state: provided, that such exemptions shall not apply to secret or fraternal societies, but the personal property of all charitable homes of such societies shall be exempt;

Second. Of all library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain;

Third. Of all posts of the Grand Army of the Republic, Sons of Veterans' Unions, and of the women's relief corps connected therewith, of all Young Men's Christian Associations, and of Women's Christian Temperance Union Associations, Young People's Christian Unions and other similar associations;

Fourth. Pensions receivable from the United States;

Fifth. So much of the debts due or to become due as shall equal the amount of bona fide and unconditional debts by the person owing;

Sixth. The property of Indians who are not citizens;

Seventh. The library, family pictures, school books, one sewing machine used and owned by each individual or family, and wearing apparel of every individual;

Eighth. Household furniture, provisions and fuel to the value of five hundred dollars to each household: provided, no person paying board shall be deemed a householder;

Ninth. The working tools of any mechanic not to exceed in value the sum of one hundred dollars;

Tenth. Of all fire engines and other implements used in extinguishing fires, owned or used by any organized or independent fire company;

Eleventh. All mules, horses and cattle not over one year old, all sheep and swine not over six months old, and all domesticated birds;

Twelfth. Personal property owned and used by any householder in connection with his business of the value of two hundred dollars. (*Michigan. Howell's Statutes Annotated, 1913, 1:790-93, 795*)

Sec. 1. Hereafter any cut-over or wild lands, as defined herein, which shall be actually purchased by any person for the purpose of making a home, shall be exempt from the payment of all taxes for a period of five years thereafter. Cut-over and wild lands shall be construed to mean any swamp land or land from which timber has been removed and no part of which description claimed to be exempted has ever been cultivated. The exemption herein provided

for shall not be operative in any case, unless the purchaser, either upon contract or otherwise, actually resides upon and improves at least two acres thereof each and every year of the said five years in a manner to subject the same to cultivation: provided, that the exemption herein provided for shall not extend to more than eighty acres purchased by any one person.

Sec. 2. Any person claiming exemption under this act shall make application to the supervisor for exemption at the time assessment of the township is made, and the supervisor shall enter the person's name upon the assessment roll and the description of the land the same as though taxes were to be spread upon the land, and refer the application to the board of review of the township, who shall if the conditions entitling exemption have been complied with, order to be written after the description "Exempt under the cut-over and wild land act, first year," and each subsequent year thereafter if the conditions have been complied with, but using second year, third year, fourth year, fifth year successively, after which the land shall no longer be exempt under this act. (*Michigan. Public Acts 1913, no. 208, p. 420-21*)

Sec. 64. Armories erected by counties, cities, private corporations, corporations composed of national guard companies of private individuals, and used by organizations of the permanent organized militia, shall be exempt from all taxes, ordinary or extraordinary, whether levied by the state or by counties or municipalities, the same as other state property is exempt. Bonds, mortgages and other certificates of indebtedness made and issued by any municipality, organization or private individual for the purpose of erecting armories under this act, shall not be assessed or taxed as personal property for any purpose, when held by any person within the State of Michigan. (*Michigan. Howell's Statutes, 1913, 1:740*)

Sec. 12. It shall be the duty of the supervisor or assessor to personally examine the various private reservations when the real estate is assessed for taxation, and to note upon his return the condition of the trees, and that same are properly planted and continuously cared for in order that the intent of this act may be complied with. If the said private reservation is properly planted and continuously cared for such part of its value as is over and above one dollar per acre shall be exempt from taxation. (*Michigan. Howell's Statutes, 1913, 1:1001*)

Sec. 1. All bonds hereafter issued by any county, township, city, village or school district within the state of Michigan pursuant to statute are hereby exempted from all taxation. (*Michigan. Howell's Statutes, 1913, 1:1002*)

MINNESOTA

Constitution: art. 9, sec. 1. . . . public burying grounds, public schoolhouses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property, and houses of worship, institutions of purely public charity, and public property used exclusively for any public purpose, shall be exempt from taxation, and there may be exempted from taxation personal property not exceeding in value \$200, for each household, individual or head of a family, as the legislature may determine. (*Minnesota. General Statutes, 1913, p. 2089*)

Statutes: sec. 1970. All property described in this section to the extent herein limited shall be exempt from taxation, to wit:

- 1 All public burying grounds.
- 2 All public schoolhouses.
- 3 All public hospitals.
- 4 All academies, colleges, and universities, and all seminaries of learning.
- 5 All churches, church property and houses of worship.
- 6 Institutions of purely public charity.
- 7 All public property exclusively used for any public purpose.
- 8 Personal property of every head of a family liable to assessment and taxation of the value of \$100. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commission assessed to such person, and extend his levy of taxes upon the remainder only.

Sec. 1971. That bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city or village of said state, or any township, or any common or independent school district of said state, or any governmental board of said state, or any county, city or village thereof; shall hereafter be exempt from taxation, provided that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by chapter 288, Laws 1905, when any of such bonds constitute in whole or in part any inheritance or bequest, taken or received by any person or persons or corporation. (*Minnesota. General Statutes, 1913, p. 411-12*)

MISSISSIPPI

Constitution: No constitutional exemption clause.

Statutes: sec. 4251. The following property, and no other, shall be exempt from taxation, to wit:

- (a) All cemeteries used exclusively for burial purposes.
- (b) All property, real or personal, belonging to the United States.
- (c) All property, real or personal, belonging to this state or to any county, levee board or municipal corporation thereof.
- (d) All property, real or personal, belonging to any religious or charitable society, and used exclusively for the purposes of such society and not for profit. All property, real or personal, belonging to any college or institution for the education of youths, used directly and exclusively for such purpose.
- (e) All property, real or personal, held and occupied by trustees of schools, and school lands of the respective townships for the use of public schools.
- (f) Property appropriated to and occupied and used for any hospital or charitable institution.
- (g) Wearing apparel of every person, not including watches and jewelry.
- (h) Provisions on hand for family consumption.
- (i) All farm products raised in this state in the hands of the producer.
- (j) One gun for each owner kept for private use.
- (k) All poultry.
- (l) Household furniture, not to exceed two hundred and fifty dollars in value.
- (m) Two cows and calves.
- (n) Twenty head of sheep and goats each.
- (o) All colts foaled in this state under three years old.
- (p) Farming implements used for agricultural purposes.
- (q) All property of Agricultural and Mechanical Association and of fairs used for promoting their objects.
- (r) The libraries of all persons.
- (s) All pictures and works of art not kept or offered for sale as merchandise.
- (t) The tools of any mechanic necessary for carrying on his trade.
- (u) Ten head of hogs.

(v) All permanent factories or plants of the kind hereinafter named, which are now in the course of establishment, or shall be hereafter established in this state before the first day of January, 1910, shall be exempt from all state, county and levee taxation for a period of five years, viz :

All factories and plants for working cotton, cement, cement-plaster and lime, rock and stone, jute, ramie, wool, silk, furs or metals, or for manufacturing machinery or instruments, or articles in a finished state, or for making wagons, carriages, buggies, furniture, clothing or shoes, and all creameries. Such exemption to commence from the date of the charter, or if not chartered, from the date of the commencement of operations. A corporation or person claiming the exemption under the provisions of this paragraph (v) shall apply, in writing, to the auditor of public accounts, giving full information as to the property proposed to be exempt, the kinds of articles to be manufactured, and date from which exemption is claimed, and the auditor, with the written advice of the attorney general, shall determine whether the property is exempt. The auditor shall notify the chancery clerk of the county in which any enterprise is so exempt, stating distinctly the property exempt, and the date when such exemption began and ends, and the chancery clerk shall record such statement in a book to be kept in his office for such purpose, and the auditor shall record and preserve in his office any record to be kept for that purpose, all decisions and opinions and statements furnished to chancery clerks relative to exemption. Municipalities may grant like exemptions for a period not exceeding ten years. None of the provisions herein contained shall apply to factories which belong to a trust, pool or combine.

(w) All state, county and municipal, levee or school bonds or other government obligations issued after the first day of April, 1906, and all notes and evidences of indebtedness bearing a rate of interest not greater than six per cent per annum, and all money loaned at a rate of interest not exceeding six per cent per annum shall be exempt from taxes of any character whatever. (*Mississippi, Laws 1912, ch. 241, p. 311-12*)

Sec. 4252. Public school libraries and buildings. All public libraries and buildings in which free public schools are taught, and the lots on which the same are situated, not exceeding four acres in dimensions, without cost to the state or any county or municipality thereof for rent or lease, and also the real and personal property of

library associations, used for library purposes where no dividends are declared, and to which the children attending the public schools have free access; and all the property, real and personal, and the revenues derived therefrom belonging to any religious or charitable society or benevolent order on the lodge system where no dividends are declared and where the revenues thereof are used for fraternal and benevolent purposes, shall be exempt from all state, county, and municipal taxes.

Sec. 4253. Any and all property maintained and operated for the benevolent purpose of a Confederate soldiers' home is hereby exempted from all municipal, county and state taxation; provided no individual or corporation derive any revenue or income from such property. (*Mississippi, Code 1906, p. 1161-62*)

MISSOURI

Constitution: art. 10, sec. 6. The property, real and personal, of the state, counties and other municipal corporations, and cemeteries, shall be exempt from taxation. Lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon; may be exempted from taxation, when the same are used exclusively for religious worship, for schools, or for purposes purely charitable; also, such property, real or personal, as may be used exclusively for agricultural or horticultural societies: provided, that such exemptions shall be only by general law.

Sec. 7. Other exemptions void. All laws exempting property from taxation, other than the property above enumerated, shall be void. (*Missouri, Revised Statutes, 1909, 1:118-19*)

Statutes: sec. 11,335. The following subjects are exempt from taxation: first, all persons belonging to the army of the United States; second, lands and lots, public buildings and structures with their furniture and equipments, belonging to the United States; third, lands and other property belonging to this state; fourth, lands and other property belonging to any city, county or other municipal corporation in this state, including market houses, town halls and other public structures, with their furniture and equipments and all public squares and lots kept open for health, use or ornament; fifth, lands or lots of ground granted by the United States or this state to any county, city or town, village or township, for the purpose of

education, until disposed of to individuals by sale or lease; sixth, lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when the same are used exclusively for religious worship, for schools or for purposes purely charitable, shall be exempted from taxation for state, county or local purposes.

Sec. 11,336. The real estate and personal property which may be used exclusively for agricultural or horticultural societies heretofore organized, or which may be hereafter organized in this state, shall be exempted from taxation for state, county, city or other municipal purposes. (*Missouri, Revised Statutes, 1909, 3:3507-8*)

Sec. 8378. All armories owned by this state or by any organization of the national guard, and all buildings leased by the state for military purposes, shall be exempt from taxation for all purposes during the period of such ownership, lease and use. (*Missouri, Revised Statutes, 1909, 2:2627*)

MONTANA

Constitution: art. 12, sec. 2. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity may be exempt from taxation. (*Montana, Revised Codes, 1907, p: 122*)

Statutes: sec. 2499. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations, public libraries, such other property as is used exclusively for agricultural and horticultural societies, for educational purposes, places of actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity, and public art galleries and public observatories not used or held for private or corporate profit, are exempt from taxation, but no more land than is necessary for such purpose is exempt: provided, that the terms public art galleries and public observatories used in this act shall mean only such art galleries and observatories,

whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purposes of education only. (Montana, Session Laws, 1911, ch. 97, p. 166)

NEBRASKA

Constitution: art. 9, sec. 2. The property of the state, counties and municipal corporations, both real and personal shall be exempt from taxation, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery, and charitable purposes, may be exempted from taxation; but such exemption shall be only by general law. In the assessment of real estate incumbered by public easement, any depreciation occasioned by such easement, may be deducted in the valuation of such property. The Legislature may provide that the increased value of lands by reason of live fences, fruit and forest trees, grown and cultivated thereon, shall not be taken into account, in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 43*)

Statutes: sec. 6301. The following property shall be exempt from taxes:

First. All property of the state, counties and municipal corporations;

Second. Such other property as may be used exclusively for agricultural and horticultural societies, for schools, religious, cemetery and charitable purposes.

In the assessment of real estate, encumbered by a public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon, shall not be taken into account in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 1741*)

NEVADA

Constitution: art. 10, sec. 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation . . . excepting such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes. (*Nevada, Revised Laws, 1912, 1:105*)

Statutes: sec. 3621. All property of every kind and nature whatsoever, within this state, shall be subject to taxation except:

First. All lands and other property owned by the state, or by the United States, or by any county, municipal corporation, town or village in this state, and all public schoolhouses, with lots appurtenant thereto, owned by any legally created school district within the state; provided, that when any of the property mentioned in this subdivision is used for any other than public purposes, and a rent or valuable consideration is received for its use, the same shall be taxed.

Second. Unpatented mines and mining claims; provided, that nothing in this section shall be so construed as to exempt from taxation possessory claims to the public lands of the United States, or of this state, or the proceeds of the mines; and provided, further, that nothing herein shall be so construed as to interfere with the primary title to the lands belonging to the United States.

Third. Churches, chapels and other buildings used for religious worship, with their furniture and equipments, and the lots of ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used exclusively for any other than church purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

Fourth. The funds, furniture, paraphernalia and regalia owned by any lodge of the Order of Free and Accepted Masons, or of the Independent Order of Odd Fellows, or of any other similar charitable organization, or by any benevolent or charitable society, so long as the same shall be used for the legitimate purposes of such lodge or society, or for such charitable or benevolent purposes; provided, that such exemption shall in no case exceed the sum of five thousand dollars to any one lodge, society or organization.

Fifth. All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

Sixth. The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family; provided, that no such exemption shall be allowed to any but actual bona fide residents of this state, and shall be allowed in but one county in this state to the same family, and the party or parties claiming such exemption, or some one in their behalf, shall make an affidavit before the county assessor of such residence, and that such exemption has been claimed in no other county in this state for that year. (*Nevada, Revised Laws, 1912, 1:1045-46*)

Sec. 3842. There shall be exempt from taxation all Young Men's Christian Association buildings with their furniture and equipments, and the lots or ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used for any other than Young Men's Christian Association purposes; and a rent or other valuable consideration is received for its use, the same shall be taxed. (*Nevada, Revised Laws, 1912, 1:1124*)

NEW HAMPSHIRE

Constitution: No constitutional exemption clause.

Statutes: sec. 2. Real estate, whether improved or unimproved, and whether owned by residents or others, is liable to be taxed, except houses of public worship, twenty-five hundred dollars of the value of parsonages owned by religious societies and occupied by their pastors, schoolhouses, seminaries of learning, real estate of the United States, state, or town used for public purposes, and almshouses on county farms.

Sec. 1. All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead, and so much of the real estate and personal property of charitable associations, corporations, and societies as is devoted exclusively to the uses and purposes of public charity, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 202-3*)

Sec. 1. The personal property of institutions devoted to educational purposes, charitable and religious societies, and of temperance societies, incorporated within this state, and the real estate owned and occupied by them, their officers, or their students for the purposes for which they are incorporated, and property used and occupied by the Grand Army of the Republic, shall be exempt from taxation, provided none of the income or profits of the business of such corporations or institutions is divided among the stockholders or members, or is used or appropriated for other than educational, charitable, or religious purposes, and provided further, that in each case such exemption is limited to \$150,000. Towns are hereby authorized to increase such exemption to such an amount as they may vote, by a majority of those present at any regular town meeting, acting under an article duly incorporated in the warrant for said meetings; and cities are authorized to increase such exemptions to such an amount as the city government may vote and the mayor approve. (*New Hampshire, Laws 1915, ch. 150, p. 204-5*)

Sec. 2. Towns and cities are hereby authorized to exempt from taxation, in the same manner as provided in section 1, real estate other than that mentioned in said section 1 now owned by charitable societies which have established and maintained homes for dependent children or indigent aged people, where the income of said real estate is devoted solely to the support of such homes, provided such whole exemption shall be limited to one hundred and fifty thousand dollars. (*New Hampshire, Laws 1915, ch. 135, p. 194*)

Sec. 3. All special acts exempting property of any such corporation or institution from taxation, unless such property is used as specified in section 1 of this act, and all acts or parts of acts inconsistent with this act are hereby repealed, and this act shall take effect upon its passage. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 5. The improvement caused by reclaiming swamp or swale lands for the purposes of agriculture shall be exempt from taxation for a term of ten years from the time when such improvement shall have been made to the satisfaction of the selectmen of the town in which such lands are situated. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 203*)

Sec. 1. In consideration of the public benefit to be derived from the planting and cultivation of timber or forest trees, the owners of any and all land which shall be planted with timber or forest trees, not less than 1200 to the acre, shall be entitled, from and after the first day of April, 1903, to a rebate of the taxes assessed upon said land as follows: for the first ten years after the land has been so planted, a rebate of ninety per cent of all the taxes assessed upon said land; for the second period of ten years after such planting, a rebate of eighty per cent of all said taxes; and for the third and final period of rebate after such planting, a rebate of fifty per cent of all said taxes. Said rebate to be allowed only on condition that said planted trees are kept in a sound condition. A return of such planting shall be made to the selectmen when taking the annual inventory, which return shall be verified by the selectmen and made the basis of such tax exemption. After said trees have been planted ten years it shall be lawful for the owners to thin out the same so that not less than six hundred trees shall be left to the acre; but no portion of said planted land shall be absolutely cleared of trees during the period for which said rebate may be allowed. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 546*)

Sec. 1. The bonds or notes of this state and of any of the counties, municipalities, school districts and village precincts of this state, bearing interest at a rate not exceeding five per cent, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 7. . . . but two such hogs (over six months old) to each family shall be exempt from taxation.

Sec. 9. Stock in corporations shall not be taxed, if the nature and purposes of the corporation are such that no dividend of its profits is to be made. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 11. Towns may by vote exempt from taxation for a term not exceeding ten years any manufacturing establishment proposed to be erected or put in operation therein and the capital to be used in operating the same, unless such establishment has been previously exempted by some town. Provided however, that the assessors shall annually appraise such property and the valuation determined upon for the same shall be added to the valuation of all other property in the town to determine the total valuation for the purposes of state and county tax. (Proviso does not apply to property exempted previous to April 9, 1909.) (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 12. Any town in this state may by vote authorize its proper officers to make contracts with individuals to exempt from taxation for a term not exceeding ten years all materials of wood, copper, iron, and steel used in the construction and building of ships and vessels in such town, and the ships and vessels constructed therefrom while in the process of construction.

Sec. 14. Any town in this state, at any legal meeting holden therein, may, by a majority of the legal voters present and voting at the meeting, authorize its selectmen to hire money of individuals living in the town at a rate of interest not exceeding five per cent per annum, and provide that all moneys thus loaned shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*).

Sec. 4. . . . And every soldier or sailor residing in New Hampshire who served for sixty days or more in the army of the United States during the War of the Rebellion and received an honorable discharge from that service, and the wife or widow of any such soldier or sailor, in consideration and recognition of such service, shall be exempt each year from taxation upon his taxable property

to the value of one thousand dollars; provided, such soldier or sailor and his wife, if any, shall not own property of the value of three thousand dollars or more. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 104*)

Sec. 2. Any portion of a railroad which has not been completed and opened for use for a period of ten years next prior to the fifteenth day of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 224*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 434*)

NEW JERSEY

Constitution: No constitutional exemption clause.

Statutes: Sec. 3. The following property shall be exempt from taxation under this act, namely:

1 The bonds and other securities of the United States and all bonds, securities, improvement certificates and other evidences of indebtedness heretofore or hereafter issued by this state or by any county thereof, or by any taxing district or school district of this state, and the personal property owned by citizens or corporations of this state situate and being out of the state upon which taxes shall have been actually assessed and paid within twelve months next before May twentieth, being the day prescribed by law for commencing the assessment;

2 The property of the United States and of the state of New Jersey and of the respective counties, school districts, and taxing districts when used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses;

3 Any building, real estate or personal property used solely by any organization of the national guard for military purposes, and purchased or erected at public expense; also any building and lot and the personal property in said building used for an armory and

owned by an incorporated armory association composed entirely of members of the national guard of this state and supported in whole or in part by annual state appropriation, on condition that all the income derived from said property above the expense of its maintenance and repair shall be used exclusively for such national guard and armory;

(New Jersey, Compiled Statutes, 4:5077-79)

4 All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities; the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each; the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable, benevolent or religious purposes of the corporation owning such buildings; the parsonage and land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this state while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered charitable under the common law, or belonging to any association or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein; the funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members and all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this state, however such endowments and funds may be invested; no buildings used for any such purposes which may be hired for rental, paid to a landlord, shall be exempt. The exemption described in this paragraph of a building and land used for charitable, benevolent or religious purposes shall extend to cases where the said building and the

and charges received from or on behalf of beneficiaries using or occupying the said building provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent or religious purposes. (*New Jersey. Laws 1913, p. 570-72*)

5 The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;

6 Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;

7 The real and personal property of any exempt firemen's association, firemen's relief association, and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;

8 All officers and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this state.

Sec. 4. All persons enrolled as active members of the fire department or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the national guard during their term of service, shall be exempt on proper claim made therefor from poll taxes and from state, county and municipal taxation upon real and personal property or both to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property, in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no taxpayer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows; in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which

shall be furnished without charge, and in the case of honorably discharged soldiers or sailors, or their widows, an honorable discharge, which shall be the last discharge, or the certificate of the adjutant general of this state, and in the case of commissioned officers of the national guard the certificate of the adjutant general of this state, and in the case of other members of the national guard, the certificate under oath of the commander of their company, battery or band; such certificates, where two or more claimants are entitled in the same taxing district may be in the form of a list, certified and verified by oath and filed with the assessor or collector at or before the time when taxes are payable. (*New Jersey. Compiled Statutes, 4:5083-84*)

Sec. 1. . . . If, after making an investigation, the State Board of Forest Park Reservation Commissioners shall be satisfied that the public interest will be as well served by the freedom to use the lake or pond for boating and fishing, as it would be if the property were conveyed to the state, the said Board of Forest Park Reservation Commissioners shall enter into an agreement with the owner or owners of said pond or lake, which agreement shall provide that in consideration of the free use by the public of the waters of said lake or pond for boating and fishing, the property shall be exempt from taxation so long as the agreement remains in force, the same as it would be if the state acquired title thereto.

Sec. 4. Nothing in this act shall warrant the owner or owners of a pond or lake used solely or chiefly as a source of water power for a mill or factory in active operation to apply for exemption of taxes. (*New Jersey. Laws 1912, p. 576-77*)

NEW MEXICO

Constitution: art. 8, sec. 7. The property of the United States, the state and all counties, towns, cities and school districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the State of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation. (*New Mexico, Statutes Annotated, 1915, p. 77*)

Statutes: sec. 4571. All bonds (state bonds) issued under the provisions of this article shall be exempt from taxation. (*New Mexico, Statutes Annotated, 1915, p. 1322*)

Sec. 5428. There shall be exempted from taxation, property of each head of a family to the amount of two hundred dollars, providing that the person claiming such exemption shall make oath that he is such head of a family, and has not claimed, and will not claim, such exemption in any other county for the current year. This exemption shall be construed as extending to property, title to which is held by the wife, as well as to property title to which is held by the husband, but not so as to give two exemptions to one family.

Sec. 5429. For the purpose of aiding and encouraging the construction of beet sugar factories, broom factories, woolen mills, smelters, water power plants, cement and plaster manufacturing plants, refining or reduction works, water ways, pipe lines, ditches, canals, flumes, or other means of conveying water for the purpose of supplying water for beet sugar factories, broom factories, woolen mills, smelters, refining or reduction works, or irrigation plants, erected or constructed for the purpose of treating beets, broom corn, wool, or ores, or supplying water for placer mining, or smelter purposes, or irrigation purposes, in the state of New Mexico, together with all machinery and fixtures affixed thereto and used therein, including real estate, not exceeding one hundred acres for each factory or mill, and upon which such factory or mill is constructed, shall be exempt from taxation as follows, to wit:

Those factories, mills, smelters, water power plants, cement and plaster manufacturing plants, refining or reduction works, water ways, pipe lines, ditches, canals, flumes, or irrigation plants, which shall be erected and operated in good faith and in a substantial manner on or before the first day of April, A. D. 1909, shall be exempt from taxation for a period of six years from and after the completion thereof.

Sec. 5430. The following property shall be exempt from taxation: property of the United States and of this State, counties, cities, towns and other municipal corporations, when devoted entirely to public use and not held for pecuniary profit; all public libraries, the grounds, buildings, books, papers and apparatus of literary, scientific, benevolent, agricultural and religious institutions and societies, when the property of the said institutions and societies shall be devoted exclusively to the appropriate objects of such institutions and not leased or rented or otherwise used with a view to pecuniary profit; irrigating ditches, canals and flumes belonging to communities and used exclusively for irrigating lands, without any charge or compensation for the same or for the water thereof, except the

necessary work and charges to keep the same in repair; and cemeteries not held and used for pecuniary profit.

Sec. 5431. All irrigation ditches, canals and reservoirs, hereafter constructed for the purpose of storing or conducting water for irrigation purposes, shall be exempt from taxation for the period of six years from the commencement of such construction; and all irrigating ditches, canals and reservoirs heretofore constructed, the extent, carrying capacity or water supply of which is increased by enlargement or additional construction of the same, or other reservoirs, ditches or canals to be used in connection therewith, shall be exempt from taxation for six years from the commencement of such additions or enlargements.

Sec. 5432. For the purpose of aiding and encouraging the construction of new railroads, the property of any railroad company formed under, or doing business pursuant to the laws of this State, and whose railroad may hereafter be constructed, shall be exempt from taxation until the expiration of six years from and after the completion of its railroad and branches; such railroad being deemed to be completed for the purpose of taxation, as to any operative division thereof, when the same is opened for business to the public. (*New Mexico, Statutes Annotated, 1915, p. 1542-43*)

Sec. 14. An exemption from taxation in the sum of two hundred dollars shall be allowed and deducted by the assessor for each head of the family, whether the exemption is claimed or not, in accordance with the provisions of the constitution. Widows having children shall be recognized as heads of families for the purposes of this act. (*New Mexico, Statutes Annotated, 1915, p. 63-64*)

NEW YORK

Constitution: No constitutional exemption clause.

Statutes: sec. 4. The following property shall be exempt from taxation:

- 1 Property of the United States.
- 2 Property of this state other than its wild or forest lands in the forest preserve.
- 3 Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

4 The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5 All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6 Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six,

chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5805-9*)

7 The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes; and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so

used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate outside of a city, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 11:632-34*)

8 Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9 All dwelling houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision 7 of this section.

10 The real property of an agricultural society permanently used by it for exhibition grounds. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5812-13*)

11 The real and personal property of a minister of the gospel or priest of any denomination who is engaged in the work assigned to him by the church or denomination to which he belongs, or who

is disabled by impaired health from the performance of such duties, or over seventy years of age, and the property of the widow of such minister while she remains such, but the total amount of such exemption on account of both real and personal property, shall not exceed fifteen hundred dollars. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 11:634*)

12 All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the State of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December 31, 1922.

13 A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14 The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated cooperative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15 Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the cooperative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16 The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17 The personal property in excess of one hundred thousand dollars of mutual life insurance corporation incorporated in this state before April 10, 1849.

18 Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter 94, laws of 1813, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19 Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property or any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20 The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not

earned a net annual income upon the net cost of such academy and the furniture thereof. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5813-16*)

.21 Household furniture and personal effects to the value of one thousand dollars. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 8:2721*)

Sec. 16. Whenever the owner of lands, to the extent of one or more acres and not exceeding one hundred acres, shall plant the same for forestry purposes with trees to the number of not less than eight hundred to the acre, and whenever the owner of existing forest or brush lands to the extent of one or more acres and not exceeding one hundred acres, shall underplant the same with trees, to the number of not less than three hundred to the acre, and proof of that fact shall be filed with the assessors of the tax district or districts in which such lands are situated as hereinafter provided, such lands so forested shall be exempt from assessment and taxation for any purpose for a period of thirty-five years from the date of the levying of taxes thereon immediately following such planting, and such existing forest or brush lands so underplanted shall be assessed at the rate of fifty per centum of the assessable valuation of such land exclusive of any forest growth thereon for a period of thirty-five years from the date of the levying of taxes thereon immediately following such underplanting.

Sec. 17. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. . . . So long as the land so classified is maintained as a wood lot, and the owner thereof faithfully complies with all the provisions of this section and the instructions of the commission, it shall be assessed at not to exceed ten dollars per acre and taxed annually on that basis. In fixing the value of said lands for assessment, the assessors shall in no case take into account the value of the trees growing thereon, and said land shall not be assessed at a value greater than other similar lands within the same tax

district, which contain no forest or tree growth, are assessed. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 8:2725-29*)

Sec. 89. . . . , the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. . . . the commission . . . shall make and execute a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 7:322-23*)

Sec. 246. Every fraternal benefit society organized or licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 7:1409*)

Sec. 141. So much of any bridge or toll house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll houses and other fixtures and all property belonging to any plank road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties,

examine the books and vouchers of the corporation and take such further proofs as he shall deem proper, and decide whether such corporation is liable to taxation under this section, and his decision shall be final. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:6350*)

Sec. 132. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village may be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:6425*)

NORTH CAROLINA

Constitution: art. 5, sec. 5. Property belonging to the state or to municipal corporations shall be exempt from taxation. The general assembly may exempt cemeteries, and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars. (*North Carolina. Pell's Revisal of 1908, v. 2, appendix p. 29*)

Statutes: sec. 72. The following real estate and no other shall be exempt from taxation, state and local:

1 Real estate directly or indirectly owned by the United States or this state, however held, and real estate lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for public and school purposes, and all property used exclusively for education purposes.

2 Such property as may be set apart for graveyards or burial lots, except such as is held for the purpose of speculating in the sale thereof.

3 Buildings, with the land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. The occasional leasing such buildings for schools, public lectures or concerts or the leasing of such parsonages shall not render them liable to taxation.

4 Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

5 Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6 Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting purposes or not, when such rents, proceeds and profits are used for charitable and benevolent purposes.

7 The property of Indians who are not citizens, except lands held by them by purchase.

The following personal property and no other shall be exempt from taxation, state and local:

1 Property directly or indirectly owned by the state, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

2 The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body or such ministers' private libraries.

3 The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

4 Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious

associations, orphan or other asylums, reformatories, hospitals, and nunneries which are not conducted for profit, but purely and completely as charities.

5 The furniture and furnishings of buildings and other property belonging to any benevolent or charitable association and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

6 Wearing apparel, private libraries, kitchen, and other household furniture, not exceeding in value twenty-five dollars, and also growing crops. (*North Carolina. Gregory's Supplement to Pell's Revisal, 1913, 3:947-49*)

NORTH DAKOTA

Constitution: art. 11, sec. 176. Laws shall be passed taxing by uniform rule all property according to its true value in money, but the property of the United States and the state, county and municipal corporations, both real and personal, shall be exempt from taxation; and the legislative assembly shall by a general law exempt from taxation property used exclusively for school, religious, cemetery or charitable purposes and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*North Dakota. Compiled Laws, 1913, 1:101*)

Statutes: sec. 2078. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

1 All public schoolhouses, academies, colleges, institutions of learning, with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy, use and enjoyment not to exceed forty acres in area, and not leased or otherwise used with a view to profits; also all houses used exclusively for public worship and the lots and part of lots upon which such houses are erected.

2 All land used exclusively for burying grounds or cemeteries.

3 All property, whether real or personal, belonging exclusively to the state or to the United States.

4 All buildings belonging to the counties, used in holding courts, for jails, for county officers, with the ground, not exceeding in any county ten acres, on which buildings are erected.

5 All land, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

6 All buildings and contents thereof, belonging to institutions of public charity, including public hospitals under the control of religious or charitable societies, used wholly or in part for public charity, together with the land actually occupied by such institution, not leased or otherwise used with a view to profit; and all moneys and credit appropriated solely to sustaining and belonging exclusively to such institutions; also all dormitories and boarding halls, including the land upon which they are situated, owned and managed by a religious corporation for educational and charitable purposes for the use of students in attendance upon the state educational institutions; provided, that such dormitories and boarding halls be not managed or used for the purpose of making a profit over and above the costs of maintenance and operation.

7 All properties belonging to counties and to municipal corporations that are used for public purposes.

8 Personal property of each individual subject to taxation to the amount of fifty dollars.

9. The personal and real property owned by charitable associations known as posts, lodges, chapters, councils, commanderies, consistories, and like organizations and associations not organized for profit, grand or subordinate, and used by them for places of meeting, and to conduct their business and ceremonies; provided, however, that such property is used exclusively for such charitable purposes, provided, further, all personal and real property owned by any fraternity, sorority or organization of college students.

10 The real and personal property of any agricultural fair association, duly incorporated for the exclusive purpose of holding agricultural fairs, and is not conducted for profit to any of its members.

Sec. 2079. Property used exclusively for religious purposes is exempt from taxation as hereinafter provided. All real property, not exceeding one acre in extent, owned by any religious corporation or organization, upon which there is a building used for the religious services of such organization, or upon which there is a dwelling and usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector or other minister in charge of such services, shall be deemed to be property used exclusively for religious services, and exempt from taxation, whether such real property consist of one tract or more. All taxes heretofore assessed or levied on any such real property, while the same was so used for religious purposes, are void and of no effect, and must be cancelled. All personal property of any religious corporation or organization

used for religious purposes is exempt from taxation. (*North Dakota. Compiled Laws, 1913, 1:481-82*)

Sec. 3758. Lands, houses, moneys, debts due the city and property and assets of every kind and description belonging to the city shall be exempt from taxation. (*North Dakota. Compiled Laws, 1913, 1:922*)

OHIO

Constitution: art. 12, sec. 2. . . . all bonds at present outstanding of the state of Ohio or of any city, village, hamlet, county, or township in this state or which have been issued in behalf of the public schools in Ohio and the means of instruction in connection therewith, which bonds so at present outstanding shall be exempt from taxation; but burying grounds, public schoolhouses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, public property used exclusively for any public purpose, and personal property, to an amount not exceeding in value five hundred dollars, for each individual, may, by general laws, be exempted from taxation; but all such laws shall be subject to alteration or repeal; and the value of all property, so exempted, shall, from time to time, be ascertained and published as may be directed by law. (*Ohio. Constitution issued by Secretary of State 1914, p. 31*)

Statutes: sec. 5349. Public schoolhouses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents, issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (*Ohio. General Code, 3:19*)

Sec. 10,093. A company or association incorporated for cemetery purposes may appropriate or otherwise acquire and hold, not exceeding one hundred acres of land; also, take any gift or devise in trust for cemetery purposes, or the income from such gift or devise according to the provisions of such gift or devise, in trust, all of which shall be exempt from execution, from taxation, and from being appropriated to any other public purpose, if used exclusively for burial purposes, and in no wise with a view to profit. (*Ohio. General Code, 4:991*)

Sec. 10,192. Any association organized for the purpose of preserving and protecting bodies of deceased persons before burial may purchase, or take by devise or gift, hold, and convey real estate, not exceeding one acre of land, and erect thereon suitable buildings, construct and maintain vaults, and such other appliances as are necessary to carry out its objects. Such property shall be exempt from execution, from taxation, and from being appropriated to any other public purpose, if used exclusively for the purpose herein described. (*Ohio. General Code, 4:1019*)

Sec. 5350. Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation.

Sec. 5351. Real or personal property belonging exclusively to the state or United States shall be exempt from taxation.

Sec. 5352. Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (*Ohio. General Code, 3:22*)

Sec. 5353. Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision thereof for public purposes, and property belonging to institutions of public charity only, shall be exempt from taxation. (*Ohio. Laws 1913, p. 548*)

Sec. 5353-1. Property, real, personal, and mixed, the net income of which is used solely for the support of institutions used exclusively for children's homes for poor children, the real estate on which said institutions are located, and the buildings connected therewith, shall be exempt from taxation. (*Ohio. Laws 1915, p. 179-80*)

Sec. 5354. Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, and the land owned and used as site for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credit appropriated solely to sustain, and belonging exclusively to, such organizations, shall be exempt from taxation.

Sec. 5355. Fire engines, property and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation.

Sec. 5356. Market houses, public squares or other public ground of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation.

Sec. 5357. Works, machinery, pipelines and fixtures belonging to a city or village and used exclusively for conveying water to it or for heating or lighting it, shall be exempt from taxation.

Sec. 5358. Stocks, or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation.

Sec. 5359. Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and monuments and monumental buildings, shall be exempt from taxation.

Sec. 5360. A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind except dogs, of which he is the actual owner.

Sec. 5361. Lands held and used as the place of interment of a distinguished deceased person and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose.

Sec. 5362. Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state, relative to soldiers memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors or managers thereof, is necessary and proper to carry out the object intended for such association or corporation, shall be exempt from taxation.

Sec. 5363. Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto.

Sec. 5364. Real or personal property belonging to an incorporated post of the Grand Army of the Republic, Union Veterans Union, Grand Lodge of Free and Accepted Masons, Grand Lodge of the Independent Order of Odd Fellows, Grand Lodge of the Knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organizations, and not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest or income derived therefrom, shall not be taxable, and the trustees of any such organization shall not be required to return or list such property for taxation.

Sec. 5365. Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German Baptists or Dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons

having the care and supervision of such moneys, funds or credits, shall not be required to return or list them for taxation.

Sec. 5365-1. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Ohio. General Code, 3:23-26*)

OKLAHOMA

Constitution: art. 10, sec. 6. All property used for free public libraries, free museums, public cemeteries, property used exclusively for schools, colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States, and of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and live stock employed in the support of the family, not exceeding one hundred dollars in value, and all growing crops, shall be exempt from taxation: provided, that all property not herein specified now exempt from taxation under the laws of the territory of Oklahoma, shall be exempt from taxation until otherwise provided by law: and provided further, that there shall be exempt from taxation to all ex-Union and ex-Confederate soldiers, bona fide residents of this state, and to all widows of ex-Union and ex-Confederate soldiers, who are heads of families and bona fide residents of this state, personal property not exceeding two hundred dollars in value.

All property owned by the Murrow Indian Orphan Home, located in Coal county, and all property owned by the Whittaker Orphan Home, located in Mayes county, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five years, as an inducement to their location. (*Oklahoma. Revised Laws, 1910, 1:155-56*)

Statutes: sec. 3577. By reason of the fact that the companies (cotton ginner's insurance companies) herein provided for are strictly

mutual in their nature, and are not organized for profit but for trade purposes, as provided for in section 3 of article XIX of the constitution of the state of Oklahoma, such companies are hereby declared exempt from all taxation. (*Oklahoma. Revised Laws, 1910, 1:917*)

Sec. 3682. Any water users association which is organized in conformity with the requirements of the United States under the reclamation act of June 17, 1902, and which, under its articles of incorporation is authorized to furnish water only to its stockholders, shall be exempt from the payment of any incorporation tax, and from the payment of any annual franchise tax, but shall be required to pay, as preliminary to its incorporation, only a fee of ten dollars for the filing and recording of its articles of incorporation and the issuance of certificate of incorporation. (*Oklahoma. Revised Laws, 1910, p. 952*)

Sec. 7303. The following property shall be exempt from taxation:

First. All property used for free public libraries, free museums, public cemeteries.

Second. All property and mortgages on same used exclusively for religious or charitable purposes.

Third. All property of the United States, and of this state, and of counties and municipalities of this state.

Fourth. Household goods of the heads of families, tools, implements and live stock employed in the support of the family, not exceeding one hundred dollars in value, and all growing crops.

Fifth. Personal property of all ex-Union and ex-Confederate soldiers, and of all widows of ex-Union and ex-Confederate soldiers, who are heads of families and residents of this state, two hundred dollars in value.

Sixth. All property owned by Murrow Orphan Home, in Coal county, and all property owned by the Oklahoma State Home, located in Mayes county, so long as the same shall be used exclusively as free homes for children, and for poor and indigent persons.

Seventh. All fraternal orphan homes, and other orphan homes, together with all charitable funds.

Eighth. Such property as may be exempt by reason of treaty stipulations, existing between the Indian and the United States government, or by federal laws, during the force and effect of such treaties or federal laws.

Ninth. The engines and equipment of fire companies.

Tenth. All property, both real and personal, of scientific, educational and benevolent institutions, colleges or societies, devoted solely to the appropriate objects of these institutions.

Eleventh. The books, papers, furniture, scientific or other apparatus pertaining to the above institutions, and used solely for the purpose above contemplated (and like property of students in any such institutions used for the purpose of their education).

Twelfth. All breaking and wells on lands upon which final proof has not been made.

Thirteenth. Family portraits.

Fourteenth. All food and fuel provided in kind for the use of the family not to exceed provisions for one year's time, and all grain and forage necessary to maintain for one year the live stock used in supporting the family: provided, that no person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this chapter.

Fifteenth. All pensions from the United States or from any of the states until paid into the hands of the pensioners.

Sixteenth. Polls of all active members, in good standing, not to exceed thirty in number, of any regularly organized fire company in cities and towns of more than one thousand inhabitants, and not exceeding fifteen in towns and villages of less than one thousand inhabitants: provided, that such fire company actually and in good faith, possesses at least five hundred dollars worth of apparatus, to be determined by the assessor.

Seventeenth. The shares issued by a building and loan association and loaning its funds to members within this state, and the notes and mortgages of building and loan associations doing business in this state under the laws of this state and which are given by the members of such association upon real estate located in the state and which real estate is subject to taxation under the laws of the state. (*Oklahoma, Revised Laws, 1910, 2:1974-75*)

Sec. 1. That it shall be lawful for any indigent or disabled ex-Confederate or ex-Union soldier or sailor, or widow of same, residing in this state, to engage in what is commonly know as hawking and peddling, to give illustrated lectures and magic lantern expositions and such other like entertainments, without paying either state, county, city or town license or tax for the privilege of so doing. (*Oklahoma, Session Laws, 1910-11, ch. 101, p. 217*)

Sec. 1. That as an inducement to promote and encourage the development and operation in the state of Oklahoma, of the use of

the waters known as "underflow water," any person, firm, copartnership or corporation, who shall, after the date of the approval of this act by the governor of the state of Oklahoma, by actual test in any of the streams within and of said state, prove to the satisfaction of the state board of agriculture, by actual test in any such stream, that he, she, they or it can control and bring to the earth's surface said underflow water in sufficient volume for practical use for irrigation or domestic uses, shall be exempt from taxation for the period of five years from such test, as to any and all personal property owned or used by him in such development and operation; said state board of agriculture to furnish, after such test, to such person, firm, copartnership or corporation, a certificate of such successful test to be recorded in the office of the county clerk of such county or counties in which said development and operation is carried on; provided, any foreign corporation may avail itself of the provisions of this act by domesticating under the laws of the state of Oklahoma, and in which domesticating or chartering by a state corporation no charter taxation fee shall be charged or collected, such corporation, however, shall pay the fees due the secretary of state for issuing the charter and certificate to do business in Oklahoma.

Sec. 2. Any incorporated city or town in the state of Oklahoma, may by ordinance duly enacted for that purpose, exempt from municipal taxation for the period of five years, the personal property mentioned in section one of this act, to encourage and induce the development and operation of gravity underflow water plants for the purpose of furnishing pure water for use in and by any such city or town, and the persons and concerns doing business or residing therein; the five years mentioned in this section to date from the time such water is delivered to such city or town to the acceptance of the contracting committee thereof as may be provided in the aforesaid ordinance. (*Oklahoma, Session Laws, 1910-11, ch. 108, p. 237-38*)

Sec. 1. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the state of Oklahoma, where said libraries and office equipment are being used by ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in section 6, article 10 of the constitution of the state of Oklahoma. (*Oklahoma, Session Laws, 1915, ch. 142, p. 188*)

Sec. 1. All property, both real and personal, used exclusively for the manufacture of cotton, by carding, splinting, or weaving in cloth, or other manufactured product, and all moneys invested or loaned and used in or for the operation or carrying on of such business, is hereby exempted from taxation by the state of Oklahoma, or any taxing authority therein, for a period of ten years from and after the passage and approval of this act. (*Oklahoma, Session Laws, 1915, ch. 195, p. 324*)

OREGON

Constitution: art. 9, sec. 1. The legislative assembly shall provide by law for uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only for municipal, educational, literary, scientific, religious, or charitable purposes, as may be specially exempted by law. (*Oregon. Lord's Oregon Laws, 1:114*)

Statutes: sec. 3554. The following property shall be exempt from taxation:

1 All property, real and personal, of the United States and this state, except land belonging to this state held under a contract for the purchase thereof.

2 All public or corporate property of the several counties, cities, villages, towns and school districts in this state used or intended for corporate purposes, except lands belonging to such public corporations held under a contract for the purchase thereof.

3 The personal property of all literary, benevolent, charitable and scientific institutions incorporated within this state, and such real estate belonging to such institutions as shall be actually occupied for the purposes for which they were incorporated.

4 All houses of public worship, and the lots on which they are situated, and the pews or slips and furniture therein, and all burial grounds, tombs, and rights of burial; all lands and the buildings thereon, not exceeding thirty acres, held by any crematory association incorporated under the laws of this state, used for the sole purpose of a crematory and burial place to incinerate remains; but any part of any building, being a house of public worship, which shall be kept or used as a store or shop, or for any other purpose, except for public worship or for schools, shall be taxed upon the cash valuation thereof, the same as personal property, to the owner or occupant, or to either, and the taxes shall be collected thereon in the same manner as taxes on personal property.

5 All public libraries, and the personal property belonging thereto and connected therewith, and the real property belonging thereto and upon which such library is situated.

6 The property of all Indians residing upon Indian reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance, and situate on an Indian reservation; provided, however, that the lands owned or held by Indians in severalty upon any Indian reservation, and the personal property of such Indians upon such reservation, shall be exempt from taxation when so provided by any law of the United States, and not otherwise.

7 The personal property of all persons who, by reason of infirmity, age or poverty, may in the opinion of the assessor, be unable to contribute towards the public charges.

8 All household furniture, domestic fixtures, household goods and effects actually in use as such in homes and dwellings; also all wearing apparel, watches, jewelry and similar personal effects actually in use. (*Oregon. General Laws 1913, ch. 4, p. 15-16*)

Sec. 3773. The uniforms, arms, equipments, and horses used in the service by each officer and soldier of the Oregon National Guard shall be exempt from all suits, distresses, execution or sales for debts or for the payment of taxes. (*Oregon. Lord's Oregon Laws, 2:1495-96*)

Sec. 3555. All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or unincorporated city or town, or town plat, within this state, shall be exempt from assessment and taxation while used for such purposes. (*Oregon. Lord's Oregon Laws, 2:1413*)

PENNSYLVANIA

Constitution: art. 9, sec. 1. All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the general assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity. (*Pennsylvania, Purdon's Digest, 1:191*)

Statutes: sec. 1. Be it enacted, &c., That all churches, meeting-houses, or other regular places of stated worship, with the grounds thereto annexed, necessary for the occupancy and enjoyment of the

same; all burial grounds not used or held for private or corporate profit; all hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed and maintained by public or private charity; and all schoolhouses belonging to any county, borough, or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same; and all courthouses, jails, and poorhouses, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same: be and the same are hereby exempted from all and every county, city, borough, bounty, road, school and poor tax: provided, that all land not necessary for the convenient occupancy and enjoyment of the building thereon erected, or hereafter to be erected, shall be liable, and shall pay all local or municipal taxes of the district wherein located. This shall not be taken to include any county tax: provided, however, that the words "enjoyment" and "occupancy," as used in this act, shall be construed to include only the land necessary for the convenient use of the building or buildings erected or hereafter to be erected, thereon, occupied and used for the purposes above described; except where exempted by law, for State purposes: and it is provided, that all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, associations or corporations, so using and occupying the same, shall be seized of the legal or equitable title in the realty, and possessor of the personal property absolutely. (*Pennsylvania, Laws 1911, p. 899*)

249. Whenever any lot or lots, or the right of sepulture therein, shall be granted to any person or family by any incorporated cemetery company, or church, or religious congregation, within any common inclosure made by such company, church, or congregation, as and for the purpose of the perpetual burial of the dead, every and all lots so disposed of or used for burial shall hereafter be free and exempt from all taxation, so long as the same shall be used or held only for the purpose of sepulture.

250. All lands enclosed as burial grounds and cemeteries, and used for the interment of the dead, and for no other purpose, together with the buildings and improvements thereon, owned by churches, corporations or associations, shall hereafter be exempt from all taxation for municipal or county purposes of the city of Philadelphia.

251. All such pieces or parcels of land not exceeding two acres in any one township, ward of city or borough, within the limits of this state, as have been or shall hereafter be selected and acquired by the United States, for the purpose of erecting post offices, custom houses or other structures, exclusively owned by the general government and used for its purposes, when so acquired, shall forever be exempt from all taxes and assessments, so long as the same shall remain the property of the United States, and no longer.

256. When any building in any borough or township in this commonwealth shall be owned and occupied by a free, nonsectarian, public library, such building and the land on which it stands, and that which is immediately and necessarily appurtenant thereto, shall from and after the passage of this act, be exempt from all county, borough, school, bounty, poor and road taxes, notwithstanding the fact that some portion or portions of said building, or ground appurtenant, may be yielding rentals to the corporation or association managing said library: provided, that the net receipts of said corporation or association from rentals shall be insufficient to maintain such library, and the same are necessarily supplemented by gifts, charity, tax levies or appropriations.

257. Any gifts, endowments or funds of such free, nonsectarian, public library, which are invested in interest-bearing securities, the income from which shall be solely used for the purchase of books or the maintenance of such public library, shall be exempt from any state tax on money at interest.

258. From and after the passage of this act, the real estate of this commonwealth shall be exempt from taxation for state purposes: provided, that this section shall not be construed to relieve the said real estate from the payment of any taxes, due the commonwealth, at the date of the passage of this act.

259. All laws, or parts of laws, now in force in this commonwealth, under and by virtue of which taxes for state purposes are levied and assessed upon horses, mares, geldings, mules and cattle, shall be and they are hereby repealed, so far as they give authority to impose state taxes on the same. Provided, that this section shall not take effect until the next meeting of the board of revenue commissioners of this commonwealth.

260. The scrip, bonds and certificates of indebtedness of any county in this commonwealth, owned by any public corporation within such county, and the income from which is by law appropriated exclusively to the support of the poor and the maintenance

of the public roads of such county, be and the same are hereby exempted from taxation for state purposes.

261. Whereas, Mutual savings fund, loan and building associations have been heretofore declared by law to be, "meritorious and deserving the care of the state," because of the inducements they offer to the people to form habits of economy and to become real estate owners, "thereby enriching and strengthening the commonwealth": and whereas, Being copartnerships on the mutual beneficial plan, their profits are made from amongst their own members and not from the outside public: and whereas, Such associations are therefore not proper subjects for taxation: therefore,

262. Mutual loan and building associations shall be exempt from the provisions of each and every law imposing taxes for state purposes on their capital stock or mortgages, and other securities for moneys loaned to their own members, but the real estate owned by said association shall be subject to the same rates of taxation as the real estate of other corporations and persons: provided, however, that the right of the commonwealth to collect taxes already accrued is hereby reserved. (*Pennsylvania, Purdon's Digest, 4:4658-6*)

36. The trustees, owner or owners of any literary or charitable institution now incorporated, erected, endowed or established, or that may hereafter be incorporated, erected, endowed or established, by virtue of any law of this commonwealth, be and they are hereby authorized and empowered to secure, by purchase, lease, bequest or otherwise, and to hold, enjoy and use lands and buildings not exceeding in value thirty-five thousand dollars, and to sell, lease or otherwise dispose of the same; and the lands and buildings thus secured and held shall be exempted from all and every county, road, city, borough, poor and school tax: provided, that these institutions be designated and employed as soldiers' orphan schools: and provided also, that the state shall never be asked or expected to pay any portion of the cost of said buildings and grounds. (*Pennsylvania, Purdon's Digest, 1:596-97*)

31. Hereafter all bequests and devices in trust, for the purpose of applying the entire interest or income thereof to the care and preservation of the family burial lot or lots of the donor, in good order and repair perpetually, shall be exempt from liability for collateral inheritance tax. (*Pennsylvania, Purdon's Digest, 1:610*)

264. And that said bonds and mortgages (of state normal schools) shall be and hereby are exempt from all taxes. (*Pennsylvania, Purdon's Digest, 1:687*)

RHODE ISLAND

Constitution: No constitutional exemption clause.

Statutes: sec. 2. The following property shall be exempt from taxation: Property belonging to the state; lands ceded or belonging to the United States; the bonds and other securities issued and exempted from taxation by the government of the United States, or of this state; real estate, used exclusively for military purposes, owned by chartered or incorporated organizations approved by the adjutant general, and composed of members of the national guard, the naval militia or the independent chartered military organizations; buildings for free public schools; buildings for religious worship and the land upon which they stand and immediately surrounding the same, to an extent not exceeding one acre, so far as said buildings and land are occupied and used exclusively for religious or educational purposes; the buildings and personal estate owned by any corporation used for a school, academy or seminary of learning, and of any incorporated public charitable institution, and the land upon which said buildings stand and immediately surrounding the same to an extent not exceeding one acre, so far as the same is used exclusively for educational purposes, but no property or estate whatever shall hereafter be exempt from taxation in any case where any part of the income or profits thereof or of the business carried on thereon is divided among its owners or stockholders; the estates, persons, and families of the president and professors for the time being of Brown University for not more than ten thousand dollars for each such officer, his estate, person, and family included; property especially exempt by charter unless such exemption shall have been waived in whole or in part; lots of land used exclusively for burial grounds; the property, real and personal, held for or by any incorporated library, society, or any free public library, or any free public library society, so far as said property shall be held exclusively for library purposes, or for the aid or support of the aged poor, or for the aid or support of poor friendless children, or for the aid or support of the poor generally; or for a hospital for the sick or disabled; and any fund given or held for the purpose of public education; almshouses and the land and buildings used in connection therewith; the real estate and personal property of any incorporated volunteer fire-engine company in active service; the

estate of any person who in the judgment of the assessors is unable from infirmity or poverty to pay the tax; the household furniture and family stores of a housekeeper in the whole, including beds and bedding, not exceeding in value the sum of three hundred dollars; the bibles, school books, and other books in use in the family, not exceeding in value the sum of three hundred dollars." (*Rhode Island. Acts and Resolves, 1912, p. 26-28*)

Sec. 39. The town council of any town or the city council of any city may grant to any person or corporation the right to lay water pipes in any of the public highways of such town or city for supplying the inhabitants of such town or city with water, and may consent to the erection, construction and the right to maintain a reservoir or reservoirs within said town or city, for such time and upon such terms and conditions as they may deem proper including therein the power and authority to exempt such pipes and reservoirs and the land and works connected therewith from taxation. (*Rhode Island, General Laws 1909, p. 237*)

Sec. 6. The property of any honorably discharged Union soldier or sailor of the War of the Rebellion, or the widow remaining unmarried of such soldier or sailor, shall be exempt from taxation to the amount of one thousand dollars; unless said soldier, sailor, or widow thereof shall voluntarily make waiver of said exemption at the time of assessment, or shall be possessed of property of the value of five thousand dollars; or the wife of said soldier or sailor shall be possessed of property to the value of five thousand dollars.

Sec. 7. The property of the wife of any honorably discharged Union soldier or sailor of the War of the Rebellion shall be exempt from taxation to the amount of one thousand dollars; unless said wife shall voluntarily make waiver of said exemption at the time of assessment, or shall be possessed of property to the value of five thousand dollars, or said soldier or sailor shall be possessed of property to the value of five thousand dollars. (*Rhode Island, General Laws 1909, p. 244*)

Sec. 4. The electors of any town or city qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt, or may authorize the town or city council of such town or city, for a period of not exceeding one year, and for a period not exceeding two years in towns or cities where elections are held biennially, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said town or city in consequence of such exemption, and the land on

which such property is located. (*Rhode Island. Acts and Resolves, 1916 p. 137-38*)

Sec. 1. The city council of the city of Cranston is hereby authorized and empowered, at any time hereafter up to the day of the next general election in November, A. D. 1916, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said city in consequence of such exemption, and the land on which such property is located. (*Rhode Island. Acts and Resolves, 1916, p. 220-21*)

SOUTH CAROLINA

Constitution: art. 9, sec. 1. The general assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal, and possessory, except mines and mining claims, the proceeds of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes.

Sec. 5. It shall be the duty of the general assembly to enact laws for the exemption from taxation of all public schools, colleges, and institutions of learning, all charitable institutions in the nature of asylums for the infirm, deaf and dumb, blind, idiotic and indigent persons, all public libraries, churches, and burying grounds; but property of associations and societies, although connected with charitable objects, shall not be exempt from state, county or municipal taxation: provided, that this exemption shall not extend beyond the buildings and premises actually occupied by such schools, colleges, institutions of learning, asylums, libraries, churches, and burial grounds, although connected with charitable objects. (*South Carolina, Code of Laws, 2:701*)

Statutes: sec. 294. The following property shall be exempt from taxation, to wit:

1st. All public schools and the grounds actually occupied by them, not exceeding in any case three acres.

2d. All houses used exclusively for public worship, the books and furniture therein, and the ground actually occupied by them, not exceeding in any case two acres, and the parsonage and lot on which it is situate, so long as no income is derived therefrom.

3d. All incorporated public colleges, academies and institutions of learning, with the funds provided for their support, and the grounds and the buildings actually occupied by them and not used

with a view to pecuniary profit; but this provision shall not extend to leasehold estates held by others under the authority of any college or other institution of learning.

4th. All real and personal property the rents, issues, incomes and profits of which have been or shall be given to any city, town, village, school district or sub-district in this state exclusively for the endowment of support of public schools therein, so long as such property or the rents, issues, incomes or profits thereof shall be used or applied exclusively for the support of free education in said schools by such city, town, village, district or sub-district.

5th. All graveyards or cemeteries, except such as are held with a view to profit or speculation in the sale thereof.

6th. All property owned exclusively by the United States or this state.

7th. All buildings owned by counties and used exclusively as court-houses, jails or public offices, with the grounds on which such buildings are or may be erected, not exceeding ten acres in any county.

8th. All lands, houses, fixtures and property owned by any county or city and used exclusively for the support of the poor.

9th. All property belonging to institutions of purely public charity and used exclusively for the maintenance and support of such institutions.

10th. All fire engines and other implements used in the extinguishment of fires, with the buildings and grounds used exclusively for the keeping and preservation thereof, when owned by any city, town or village, or any fire company organized therein.

11th. All public squares or grounds and market houses owned by any city, village or town, and used exclusively for public purposes, and not for revenue.

12th. All city, town and village halls owned and used exclusively for public purposes, and not for revenue, by any city, town or village.

13th. All waterworks to supply water for the use of a town or city, the machinery and fixtures connected therewith, and the grounds occupied thereby, when owned by any city or town.

14th. All bonds and stocks of this state. All municipal bonds in this state which, by the terms of the act under which they are or may be issued, are, or may be, exempted from taxation.

15th. All bonds and stocks of the United States which are not authorized by the laws of the United States to be taxed under state authority.

16th. All rents accruing from real estate which shall not become due within two months after the first day of January of the year in which taxes are to be assessed thereon.

17th. All of any annuity not payable on or before August first of the year for which taxes are to be assessed thereon.

18th. All pensions payable to any person by the United States, or any state of the United States.

19th. All shares of the capital stock of any company or corporation which is required to list its capital and property for taxation in this state.

20th. All the wearing apparel of the person required to make return, and his family.

21st. Articles actually provided for the present subsistence of the person or his family, to the value of one hundred dollars.

22d. Fair grounds of agricultural and mechanical societies, when not used for purposes of profit.

23d. All houses, together with the grounds occupied by them, not exceeding in any case three acres, together with books, furniture and appurtenances therein, belonging to any Young Men's Christian Association in this state and used by them for the purposes of or in support of such association, are exempt from taxation for state, county, school, municipal and special taxes: provided, that the exemption herein provided for shall not apply to such portions of the building as may be rented for other purposes.

24th. All bonds hereafter issued or sold, or to be hereafter issued or sold, by the trustees of any school district, or school districts, pursuant to the vote of the majority of the qualified voters of such school district, or school districts, voting at an election heretofore or hereafter held for the erection of buildings, for equipment, for maintaining public schools in such district or districts, or for paying indebtedness of such district or districts, shall be exempt from all taxation for state, county, municipal or school purposes. (*South Carolina, Code of Laws 1912, 1:110-11*)

Sec. 2947. Provided, that no city, town or village within this state shall collect any occupation license or tax from any person or persons engaged in the business of buying or selling cotton in bales or cotton seed in any such city, town or village.

Nothing herein contained shall apply to cities of more than 50,000 population. This act shall not apply to the counties of Sumpter, Clarendon, Orangeburg or Greenville.

Sec. 2948. Cities of over forty thousand (40,000) inhabitants be, and they are hereby, authorized to require the payment of such

sum or sums of money, not exceeding twenty-five hundred (2500) dollars, for license or licenses, as in their judgment be just and wise, by any person or persons or corporations engaged, or intended to engage, in any calling, business or profession, in whole or in part, within the limits of said cities, except those engaged in the calling or profession of teachers and ministers of the Gospel: provided, that whenever the amount of the license shall in any case exceed one thousand (\$1000) dollars, the concurrence of two-thirds of the whole council and the mayor shall be necessary in the passage of any ordinance requiring the same.

Sec. 2949. All soldiers and sailors of the Confederate States, who enlisted from this state and who were honorably discharged from such service, shall hereafter be exempt from the charge of any license for the carrying on of any business or profession within this state, or any city, town or village therein: provided, that such soldier and sailor shall file with the clerk of the court of the county in which he resides, the proper evidence of his service in the Confederate War: provided, further, that no partnership shall exist in any such business, or profession, with any person not a bona fide soldier or sailor of the said Confederate States: provided, further, that nothing herein contained shall be so construed as to allow any soldier or sailor to buy seed cotton and unpack lint cotton without a license as is now provided by law: provided, however, that in cities of over ten thousand inhabitants, Confederate veterans shall file with the clerk of court an indorsement by their local camp, and such exemptions shall be limited to one place and one class of business. (*South Carolina, Code of Laws 1912, 1:805*)

Sec. 372. The provisions of this article (corporations which make annual reports and pay annual license fees) shall not apply to insurance, fraternal, beneficial or mutual protection associations or companies. (*South Carolina, Code of Laws 1912, 1:135*)

SOUTH DAKOTA

Constitution: art. II, sec. 5. The property of the United States and of the state, county and municipal corporations, both real and personal shall be exempt from taxation.

Sec. 6. The legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*South Dakota, Session Laws 1915, p. 63-64*)

Statutes: sec. 2056. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First. The grounds, buildings and all property belonging to or used exclusively by agricultural and horticultural societies.

Second. All property, both real and personal, belonging to any educational institution in this state, and all property used exclusively by and for the support of such school and scientific institution.

Third. All property belonging to any charitable, benevolent or religious society, or used exclusively for charitable, benevolent or religious purposes.

Fourth. One lot in a cemetery for family use.

Fifth. The personal property of each individual liable to assessment and taxation under the provisions of this chapter of which such individual is the actual and bona fide owner, to the amount of not exceeding twenty-five dollars in value in household furniture and provisions; provided, that each person shall list all his personal property for taxation, and the county auditor shall deduct, after county equalization, the amount of the exemption authorized by this section from the total amount of his assessment, and levy taxes upon the remainder. (*South Dakota, Compiled Laws 1910, 1:495*).

TENNESSEE

Constitution: art. 2, sec. 28. All property real, personal or mixed, shall be taxed, but the legislature may except such as may be held by the state, by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational, and shall except one thousand dollars' worth of personal property in the hands of each taxpayer, and the direct product of the soil in the hands of the producer, and his immediate vendee. (*Tennessee, Code Annotated 1896, p. 59*)

Statutes: art. 2, sec. 686. Every male inhabitant over the age of twenty-one and under fifty years, except persons who are deaf, dumb, blind, or incapable of labor, shall pay a poll tax for school purposes, and no others.

Sec. 687. Any person incapable of labor, wishing to have himself declared exempt from the poll tax, shall apply to the county court by petition, stating the ground of his claim thereto; and if the court, upon hearing the petition and the testimony produced before them, be of opinion that the petitioner is incapable of labor, they shall declare him to be so, of record; and a production of a

copy of the same, duly authenticated, to the collector, shall be his authority for omitting to collect the poll tax from such person. (*Tennessee, Code Annotated 1896, p. 254*)

Sec. 689. The property herein enumerated, and none other, shall be exempt from taxation:

1 All property of the United States, all property of the state of Tennessee, of any county of said state, or of any incorporated city, town, or taxing district in the state that is used exclusively for public or municipal corporation purposes.

2 All property belonging to any religious, charitable, scientific, or educational institutions, when used exclusively for the purpose for which said institution was created, or is unimproved and yields no income. All property belonging to such institution used in secular business and competing with a like business that pays taxes to the state shall be taxed on its whole or partial value in proportion as the same may be used in competition with secular business.

3 All cemeteries, places of burial used as such, and monuments of the dead.

4 All roads, streets, alleys, and promenades, where condemned, dedicated, or thrown open for public travel or use free of charge.

5 All growing crops, of whatever nature or kind, the direct product of the soil of this state, in the hands of the producer or his immediate vendee, and manufactured articles from the produce of this state in the hands of the manufacturer.

6 Personal property of the value of one thousand dollars in the hands of each resident taxpayer; provided, that any conveyance of personal property, including money, bank stock, notes, choses in action, accounts, or other evidence of indebtedness in trust or otherwise to any minor by the parent or parents thereof, shall be presumed to have been made for the purpose of avoiding the payment of taxes thereon, if it appear that such conveyance affects enough personal property which added to the amount of personal property remaining in the hands of such parent or parents will exceed in the aggregate the amount heretofore set out as exempt from taxation, and it shall be the duty of the assessor to list all such property, as the property of the person making such conveyance, or creating such trust; provided, that the maker or makers of the trust instrument or conveyance or delivery of such property may appear before the county board of equalizers, and by proof establish the bona fides of such trust or conveyance.

Sec. 1. All persons living within the state of Tennessee who are totally blind and who are exempted from paying county privileges

and license taxes by the county courts of the counties in which such persons reside and do business shall be, and the same are hereby, relieved from all license and privilege taxes due the state of Tennessee for such business as said persons shall be engaged in, except liquor dealers' tax, for and during the time for which said persons shall have been relieved of such taxes by the county courts of said counties. (*Tennessee, Supplement to Code 1903, p. 71-74*)

Sec. 1. That leasehold estates and improvements thereon shall be exempt from taxation in the hands of the lessee, holding under incorporated institutions of learning in this state, when the rents therefor are used by said institutions purely for educational purposes, where the fee in the same is exempt from taxation to said institutions of learning by charter granted by the state of Tennessee. (*Tennessee, Acts 1909, p. 53*)

TEXAS

Constitution: art 8, sec. 1. Two hundred and fifty dollars worth of household and kitchen furniture, belonging to each family in this state, shall be exempt from taxation.

Sec. 2. All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship; places of burial not held for private or corporate profit; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools; also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property above mentioned shall be null and void. (*Texas, Statutes 1914, 1:52*)

Statutes: art. 7507. The following property shall be exempt from taxation, to wit:

1 Public schoolhouses and houses used exclusively for public worship, the books and furniture therein and the grounds attached to such buildings necessary for the proper occupancy, use and

enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all the lands immediately connected with public institutions of learning, and all endowment funds of institutions of learning and religion not used with a view to profit, and when the same are invested in bonds or mortgages, or in land or other property which has been, or shall hereafter be, bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages; provided, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer; and all buildings used exclusively and owned by persons or associations of persons for school purposes. This provision shall not extend to leasehold estate of real property held under authority of any college or university of learning.

1a. That, Young Men's Christian Association buildings, and Young Women's Christian Association buildings, used exclusively for the purpose of furthering religious work, and acting under the approval and cooperation of the state and international Young Men's Christian Association committees and the Young Women's Christian Association committees, the books and furniture contained in such buildings, and the grounds attached thereto necessary for the proper occupancy of such buildings, use and enjoyment of the same, and not leased or otherwise used with a view to profit other than for the purpose of maintaining the buildings and association, and all endowment funds of the above mentioned religious institutions, not used with a view to profit, but for the purpose of maintaining the association and buildings in doing religious work, shall be exempt from taxation.

2 All lands used exclusively for graveyards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof.

3 All property, whether real or personal, belonging exclusively to this state, or any political subdivision thereof, or the United States, except that in each county in this state, where the state of Texas has heretofore or may hereafter acquire and own land for the purpose of establishing thereon state farms and employing thereon convict labor on state account, it shall be the duty of the penitentiary board or board of penitentiary commissioners, or other officers of the penitentiary having the managing of same, to render said land for taxes to the tax assessor of said county;

and the taxes on same shall be assessed and collected in the manner required by law for the assessment and collection of other taxes; provided, that said taxes shall be assessed and collected for county purposes only; and said county taxes shall be paid annually out of the revenue derived from such state farms respectively, by the officer or officers having the management thereof, and same shall be charged to the expense account of operating such farm; and no debt shall be created against the general revenue of the state in case of the failure to pay said taxes out of the revenues of any such farm; and provided, further, that in arriving at the amount to be paid in taxes to the counties the value of the land only shall be considered and not the value of the buildings and other improvements owned by the state and situated on said land.

4 All buildings belonging to counties for holding courts, for jails, or for county officers, with the land belonging to and on which such buildings are erected.

5 All lands, houses and other buildings belonging to any county, precinct or town, used exclusively for the support or accommodation of the poor.

6 All buildings belonging to institutions of purely public charity, together with the lands belonging to and occupied by such institutions not leased or otherwise used with a view to profits, unless such rents and profits and all moneys and credits are appropriated by such institutions solely to sustain such institutions and for the benefit of the sick and disabled members and their families and the burial of the same, or for the maintenance of persons when unable to provide for themselves, whether such persons are members of such institutions or not. An institution of purely public charity under this act is one which dispenses its aid to its members and others in sickness or distress, or at death, without regard to poverty or riches of the recipient, also when the funds, property and assets of such institutions are placed and bound by its laws to relieve, aid and administer in any way to the relief of its members when in want, sickness and distress, and provides homes for its helpless and dependent members and to educate and maintain the orphans of its deceased members or other persons.

7 All fire engines and other implements owned by towns and cities used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof.

8 All market houses, public squares, or other public grounds, town or precinct houses or halls used exclusively for public pur-

poses, and all works, machinery or fixtures belonging to any town used for conveying water to such town.

9 All public libraries and personal property belonging to the same.

10 All household and kitchen furniture not exceeding at their true and full value two hundred and fifty dollars to each family, in which may be included one sewing machine.

11 All annual pensions granted by the state, or United States. (*Texas, Statutes 1914, 4:4673-74*)

Art. 4856. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds and property shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment, when same is used for other than lodge purposes. (*Texas, Statutes 1914, 3:3234*)

UTAH

Constitution: art. 13, sec. 3. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe by general law such regulations as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property: provided, that a deduction of debits from credits may be authorized: provided further, that the property of the United States, of the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Ditches, canals, reservoirs, pipes and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed as long as they shall be owned and used exclusively for such purpose: provided further, that mortgages upon both real and personal property shall be exempt from taxation: provided further, that the taxes of the indigent poor may be remitted or abated at such time and in such manner as may be provided by law. (*Utah, Compiled Laws 1907, p. 75*)

Statutes: sec. 2502. No tax shall be levied upon lands the title to which remains in the state, held or occupied by any person under a contract of sale or lease from the territory or state of Utah, but this provision shall not be construed to prevent the taxation of

improvements on such lands and the interest in the land to the extent of money paid prior to the levying such tax in part payment of the purchase price thereof.

Sec. 2503. The property of the United States, of the state, counties, cities, towns, school districts, and public libraries, and lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit shall be exempt from taxation. Ditches, canals, and flumes, owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose. (*Utah, Compiled Laws 1907, p. 878-79*)

Sec. 2510. The shares of the capital stock of banks organized under the laws of the United States, not located in this state, owned by residents of this state, are not subject to taxation. (*Utah, Compiled Laws 1907, p. 881*)

Sec. 6. The said series of bonds issued under the provisions of this act shall not be taxed for any purpose within this state and the proceeds of the sale thereof shall be converted into the state treasury and the same shall be appropriated and used exclusively for the erection of a state capitol and expended for that purpose under the direction of the capitol commission. (*Utah, Laws 1911, p. 11*)

Sec. 11. Every honorably discharged soldier and sailor of the United States army or navy who served during the Spanish-American War or subsequent Philippine insurrection shall be exempt from road poll tax; and every officer, noncommissioned officer, musician and private of the National Guard of Utah shall be exempt from road poll tax during the time he shall hold a commission as officer or be enrolled as an enlisted man in the National Guard of Utah. (*Utah, Laws 1911, p. 56*)

VERMONT

Constitution: No constitutional exemption clause.

Statutes: sec. 489. The polls of the male inhabitants of the state, citizens and aliens, over twenty-one and under seventy years of age, shall be set in the list in the towns in which they reside on the first day of April in each year, at two dollars each, except the polls of persons actually poor or from whom a tax is not likely to be collected, or of persons who were in the service of the United States in the War of the Rebellion and have been honorably discharged, if

the application is made for exemption before the completion of the grand list. The listers shall set in the grand list the names and polls of persons exempted by reason of military service and against each name the words "soldier exempt." Such exemption shall not deprive the person of the right to vote in town meeting.

Sec. 495. Polls of members of the state militia and of fire companies may be exempt from taxation if their respective towns so vote.

Sec. 496. The following property shall be exempt from taxation:

I Real and personal estate owned by this state or the United States, United States securities which are specially exempt from taxation by the laws of the United States at the time of making the list, but interest and income from such securities may be taxed like other personal estate.

II Real estate and buildings on leased land, owned by a post of the Grand Army of the Republic, so long as the same are used for the purposes of the post only.

III Shares of stock in a corporation situated in another state, when all the stock of such corporation is taxed in such state to the holders, whether residing within or without such state, or when the corporation is taxed in such state for all its stock.

IV Personal estate owned by inhabitants of this state situated and taxed in another state.

V Stock in a railroad corporation in this state.

VI Real and personal estate granted, sequestered or used for public, pious or charitable uses; real and personal estate used by public and private circulating libraries, open to the public and not used for profit; lands leased by towns for educational purposes; and lands owned or leased by colleges, academies or other public schools, or leased by towns for the support of the gospel; and lands and buildings owned and used by towns for the support of the poor therein; but private buildings on such lands shall be set in the list to the owners thereof, and shall not be exempt.

VII Real and personal property held by and for the benefit of college fraternities and societies, and corporations owning such property, but this exemption shall not apply to property held for investment purposes.

VIII Buildings erected by the trustees of a normal school, or by their agent, while used as a boarding house solely for pupils in the school.

IX Buildings owned and occupied by a Young Men's Christian Association for the purposes of its work and the income of which

is entirely used for such purposes, and in which such association maintains a free public reading room.

X Lands used for cemetery purposes and the structures thereon, trust funds and other property belonging to, or held by cemetery associations, and the lots of the proprietors thereof.

XI Household furniture of every person, not exceeding five hundred dollars in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles, necessary to carry on their respective occupations; provisions necessary for the consumption of the family of a person for one year; live fowls not exceeding twenty dollars in value; one watch; one organ or piano; sheep, cattle, horses and swine, not more than four months old on the first day of April; and hay and produce sufficient to winter out the stock; and for each person one wagon, one sleigh and harnesses for using the same. But no pleasure wagon or other vehicle exceeding one hundred dollars in value shall be exempt from taxation. (*Vermont, Public Statutes 1906, p. 175-77*)

XII Notes, bonds or orders issued after the passage of this act as evidences of obligations for money loaned to a county, town, village or incorporated school or fire district at a rate of interest not exceeding four per cent per annum. (*Vermont, Laws 1912, no. 36, p. 31*)

XIII Grounds and property owned and occupied by agricultural societies, so long as the same are used annually for agricultural fairs.

XIV Uncultivated lands planted with timber or forest trees as provided in chapter 24; but this exemption shall be for a term of ten years, commencing on the first day of April in the second year after such lands are so planted and the certificate of planting is filed as provided in section 369. The listers shall note such exemption in the grand list. (*Vermont, Public Statutes 1906, p. 177-78*)

XV Property owned, whether real or personal, by a person honorably discharged, who served in the army or navy of the United States in the War of the Rebellion, or the widow of such a person, whether said property is owned by or deeded to such soldier or sailor, or to such soldier or sailor and wife, or such widow, provided that such widow is entitled to pension under the laws of the federal government, shall, to the extent of five hundred dollars, be exempt from taxation, provided the aggregate of the real and personal estate of such soldier or sailor, or of such soldier or sailor and wife, or of such widow, situated within or without this state, other than wearing apparel and household furniture, does not exceed

fifteen hundred dollars; and further provided that written application therefor shall be filed with the listers before the abstract of individual lists is completed. Such exemption shall be noted on the grand list book opposite the name of such person. (*Vermont, Laws 1915, no. 28, p. 92*)

Sec. 497. The preceding section shall not exempt from county, town or school taxes, lands owned by a college, leased "as long as wood grows and water runs," securing to the lessees the right of preemption, unless such lands were chartered or sequestered for the benefit of the college, or became the property of the college, prior to the organization of the town in which they lie. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 498. The exemption from taxation of real and personal estate granted, sequestered or used for public, pious or charitable uses shall not be construed as exempting lands or buildings owned or kept by a religious society, other than a church edifice, a parsonage and the outbuildings of such church edifice or parsonage, a building used as a convent or school, lands adjacent to such church edifice, parsonage, convent or school kept and used as a lawn, playground or garden, and the so-called glebe lands; nor shall it be construed as exempting from taxation the property of railroad corporations; nor shall it be construed as exempting from taxation municipal electric light plants when located outside the town wherein the municipality owning the same is situated; but the lands or buildings exclusively used for the support of orphanages, homes, asylums or hospitals which, without pay, receive and care for indigent, old or infirm patients or inmates shall be exempt from taxation. (*Vermont, Laws 1910, no. 32, p. 23-24*)

Sec. 499. Manufacturing establishments, quarries, mines and such machinery, tramways, appliances and buildings as are necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used in such business, if the amount invested exceeds one thousand dollars, may be exempted from taxation for a term not exceeding ten years from the commencement of business, if the town so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 500. If a society or body of persons associated for a charitable purpose in whole or in part, including fraternal organizations, owns real estate used exclusively for the purposes of such society, body of persons or fraternal organization, such real estate may be

exempted from taxation for a period of ten years, if the town where such real estate is situated so votes, but in no case shall the amount so exempted exceed the sum of ten thousand dollars. (*Vermont, Laws 1915, no. 30, p. 93*)

Sec. 501. If a person purchases for a home and occupies and improves land that has been unoccupied and neglected, or used for pasturage only, for at least two years preceding such purchase, and repairs or erects buildings thereon, suitable for a home, or otherwise improves such land, such buildings and improvements may be exempted from taxation for a term of five years, if the town so votes. (*Vermont, Public Statutes 1906, p. 178-79*)

Sec. 819. The provisions of this chapter (taxation of national bank deposits) shall not apply to municipalities; nor to corporations organized solely for charitable, educational or religious purposes; nor to railroad, insurance, guaranty, express, telegraph, telephone, steamboat, car, transportation, sleeping car, parlor car, mortgage, loan or investment companies; nor to savings banks, trust companies, and savings bank and trust companies, which have interest-bearing deposits in national banks; nor to national banks having an interest-bearing deposit in another national bank; nor to any person having any sum of money on deposit in a national bank whereon interest not exceeding the rate of two per cent per annum is paid or allowed him by such national bank. (*Vermont, Public Statutes 1906, p. 240*)

Sec. 4725. All accumulations upon shares in such association (cooperative savings and loan associations) held by any person shall be exempt from attachment, levy and trustee process, to the amount of five hundred dollars; and the association itself shall be deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks, or institutions for savings, from taxation. (*Vermont, Public Statutes 1906, p. 915-16*)

Sec. 1. The exemption from taxation of lands owned or leased by colleges, academies or other public schools, shall not be construed as exempting lands or buildings rented for general commercial purposes, nor to farming or timber lands owned or leased thereby. Nothing in this section contained shall in any manner affect the exemption from taxation of so-called school or college lands heretofore sequestered to their use. (*Vermont, Laws 1910, no. 33, p. 24*)

Sec. 1. A town may, at any annual meeting, an article having been inserted in the warning for that purpose, or at a special meeting duly warned for that purpose, vote to exempt for a term not to exceed five years real and personal estate used and occupied for

hotel purposes; provided, that no property, either real or personal, occupied or used by a licensed dealer in intoxicating liquor in the conduct of such business shall be exempt from taxation. (*Vermont, Laws 1910, no. 34, p. 24-25*)

Sec. 1. All the property of the Brattleboro Masonic Building Association, a corporation organized under the general law of Vermont by articles of association dated June 28, 1905, shall be exempt from taxation so long as said property shall be used exclusively for masonic and other charitable purposes. (*Vermont, Laws 1910, no. 370, p. 412*)

Sec. 1. The real and personal estate owned and used by the Randolph Sanatorium, a corporation organized under the laws of Vermont, located in the town of Randolph, may be exempted from taxation for a term not exceeding five years, if said town of Randolph so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Laws 1910, no. 420, p. 477*)

Sec. 1. Land purchased or condemned by a municipal corporation outside of its territorial limits shall not be exempt from taxation. The provisions of this act shall not apply to reservoirs or aqueducts; nor water supply, pipe lines, apparatus, machinery or improvements on such land in any way connected with the maintenance or operation of such reservoirs or aqueducts. (*Vermont, Laws 1912, no. 38, p. 32*)

Sec. 1. All property held in trust for the benefit of the several masonic societies in the town of Bennington, shall be exempt from taxation so long as said property is used exclusively for masonic or charitable purposes. (*Vermont, Laws 1912, no. 393, p. 558*)

Sec. 1. The property of the Pythian Association of the city of Rutland, a corporation organized under the general laws, shall be exempt from taxation so long as such property is used exclusively for Pythian and other charitable purposes. (*Vermont, Laws 1912, no. 394, p. 558*)

Sec. 1. Municipal corporations, village improvement societies, cemetery associations, charitable, educational and religious corporations not organized for profit and public playground associations, entitled by law to an exemption from the payment of charter fees, shall be exempt from the payment of annual license taxes. (*Vermont, Laws 1915, no. 58, p. 116*)

VIRGINIA

Constitution: art. 13, sec. 183. Except as otherwise provided in this constitution, the following property and no other, shall be exempt from taxation, state and local; but the general assembly may hereafter tax any of the property hereby exempted save that mentioned in subsection (a):

(a) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes, and obligations issued by the state since the fourteenth day of February, 1882, or hereafter exempted by law.

* * * * *

(g) . . . Obligations issued by counties, cities, or towns may be exempted by the authorities of such localities from local taxation.

(*Virginia. Annotated Code, Supplement, 1916, p. 88, 89.*)

NOTE: The statutory provisions which follow are almost identical with the constitutional provisions which are therefore omitted.

Statutes: sec. 457. The following real estate, and no other, shall be exempt from taxation, state and local:

(a) Real estate directly or indirectly owned by the state, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town, or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise

owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the state, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter.

Nothing contained in this chapter shall be construed to exempt from taxation the property of any person, firm, association, or corporation who shall, expressly or impliedly, directly or indirectly, contract or promise to pay any sum of money or other benefit on account of death, sickness, or accident to any of its members or any other persons; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the state, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained

shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city, or town, and heretofore leased by it.

(*Virginia. Annotated Code 1904, 1:239-41*)

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all state, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes. (*Virginia. Annotated Code, Supplement 1910, p. 16*)

Sec. 1. . . . the public wharves, docks and terminals of any city, located in any county, city or town shall be held by said city exempt from state and local taxation. (*Virginia. Annotated Code, Supplement 1916, p. 1201*)

Sec. 488. The following personal property and no other shall be exempt from taxation, state and local:

(a) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by the counties, cities, and towns, or school districts, used wholly and exclusively for county, city, town or public school purposes, and obligations issued by the state since the fourteenth day of February 1882, or hereafter exempted by law.

(b) The furniture and furnishings of buildings, lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship or for the residence of the ministers of any such church or religious body.

(c) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations; and also the permanent endowment funds held by such libraries and educational institutions, directly or in trust and not invested in real estate; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate,

directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the state, which does work for compensation or manufacture and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(d) Personal property, including endowment funds, not invested in real estate, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(e) The furniture and furnishings of buildings belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such associations.

(f) Personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union. (*Virginia. Annotated Code 1904, 1:250-51*)

Sec. 1783i. . . . 3. Each society (immigration society) organized under this act shall be exempt from the payment of the tax upon said writing for its recordation in the office of the clerk of the county and in the office of the secretary of the commonwealth, and shall not be assessed with a license tax as a land agent either by the state, the county, or the town in which its principal office may be located, and shall be exempt from the payment of taxes to the state upon powers of attorney or contracts of agency for the sale of lands recorded in any county wherein it is authorized by this act to do business. (*Virginia. Annotated Code 1904 1:947*)

WASHINGTON

Constitution: art. 7, sec. 2. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property: provided, that a deduction of debts from credits may be authorized: provided further, that the property of the United States, and of the state, counties, school districts, and other municipal corporations, and such other property as the legislature may by general laws

provide, shall be exempt from taxation. (*Washington, Codes and Statutes Annotated, 1:85*)

Statutes: sec. 9098. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, together with a parsonage; provided, that in any case the area exempted shall include all ground covered by such churches and parsonages and the structures and ground necessary for street access, light and ventilation, but the area of unoccupied ground exempted in connection with both church and parsonage under this proviso shall not exceed the equivalent of 120 by 120 feet. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above designated. Provided, that such grounds are used wholly for church purposes and not otherwise; also the property of other nonsectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be wholly used, or to the extent solely used for the religious purposes of such associations, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such associations: provided such purposes are for the general public good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibiting such collections for the benefit of the general public and not for profit.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state, or to the United States.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safekeeping thereof, and for the meetings of fire companies, providing that such belongs to any town or fire company organized therein.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by the public donations of private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the

purposes of such institutions, and the grounds, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this chapter, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be ex officio trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this chapter shall make oath before the assessor that the income and the receipts thereof including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath make annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the object to which disbursements have been applied, and shall furnish in the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Fifth. All ships, vessels and boats in actual construction and all materials, especially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state, shall be exempt from taxation.

Sixth. The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three hundred dollars; provided, that each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder. The property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value owned by any society. (*Washington, Laws 1915, p. 358-60*)

Sec. 9099. There shall be exempt from taxation in the state of Washington all property, real and personal, owned by any school

or college in this state, supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms: provided, that said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): and provided, further, that the real estate so exempt shall not exceed ten acres in extent, and shall be used exclusively for college or campus purposes: except, however, that any school of collegiate grade and accredited by the state board of education shall be entitled to an exemption of not more than forty acres of real estate used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious denomination such larger exemption shall be allowed to one college only directed or controlled by such religious denomination: and provided, further, that real estate owned or controlled by such institution and leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this act: provided, further, that the annual income from such endowment is equal to or exceeds all incomes from tuitions received by said institutions.

Sec. 2. Nothing in this act will exempt such property from payment of local assessment for improvement made or hereafter to be made.

Sec. 3. Any such institution claiming said exemption shall file such claim with the county auditor of the county where such property is located and also with the secretary of state. (*Washington, Laws 1915, p. 403-4*)

Sec. 17. Shares held by members shall be exempt from taxation and the association (building and loan) itself shall not be taxable, except that its tangible personal and real property shall be taxed as other tangible personal and real property is taxed. (*Washington, Session Laws 1913, p. 339*)

WEST VIRGINIA

Constitution: art. 10, sec. 1. Taxation shall be equal and uniform throughout the state, and all property, both real and personal, shall be taxed in proportion to its value, to be ascertained as directed by law. No one species of property from which a tax may be collected, shall be taxed higher than any other species of property of equal value; but property used for educational, literary, scientific, religious or charitable purposes; all cemeteries and public property may, by

law, be exempted from taxation. The Legislature shall have power to tax, by uniform and equal laws, all privileges and franchises of persons and corporations. (*West Virginia, Code Annotated 1913, 1:116*)

Statutes: sec. 941. All property, real and personal, described in this section, and to the extent herein limited, shall be exempt from taxation; that is to say: property belonging to the United States is exempt from taxation by or under state authority; property belonging exclusively to the state; property belonging exclusively to any county, district, city, village, or town in this state and used for public purposes; property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto; cemeteries, property belonging to colleges, seminaries, academies, and free schools, if used for educational, literary or scientific purposes, including books, apparatus, annuities, money and furniture; public and family libraries; property used for charitable purposes and not held or leased out for profit; all real estate not exceeding one-half acre in extent and the buildings thereon and used exclusively by any college or university society as a literary hall, or as a dormitory or club room, if not leased or otherwise used with a view to profit; all property belonging to benevolent associations not conducted for private profit and used exclusively for the purpose of moral and physical education, all books, furniture, apparatus and instruments belonging to such society; property belonging to any public institution for the education of the deaf, dumb or blind, or to any hospital not held or leased out for profit, house of refuge, lunatic or orphan asylum; homes for children or for the aged, friendless or infirm, not conducted for private profit; fire engines and implements for extinguishing of fire, and property used exclusively for the safe-keeping thereof, and for the meetings of fire companies; and all personal property on hand to be used in the subsistence of live stock on hand at the commencement of the assessment year, and dead victuals laid away for family use; but no property shall be exempt from taxation which shall have been purchased or procured for the purpose of evading taxation, whether temporarily holding the same over the first day of the assessment year or otherwise, whether the same be in this state or elsewhere; provided, however, that the property, both real and personal, which is exempt from taxation by this section shall be entered upon the assessors' books, together with the true and actual value thereof, but no taxes shall be levied upon the same or extended upon the assessors's books. (*West Virginia, Code Annotated 1913, 1:386*)

Sec. 1547. The bonds issued under section 1, if so provided on the face thereof by the court in issuing the same, shall be exempt from assessment for county, district or municipal levies, and the coupons thereof receivable for all county or district levies and assessments, claims or demands due to the county issuing the same. (*West Virginia, Code Annotated 1913, 1:650*)

Sec. 3255. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district and municipal tax other than taxes on real estate and office equipment. (*West Virginia, Code Annotated 1913, 2:1319*)

Sec. 3259. It shall be lawful for the grand lodges of the Knights of Pythias, Independent Order of Odd Fellows, Ancient Free and Accepted Masons, Junior Order United American Mechanics, Improved Order of Red Men and other organizations of like character, to acquire by purchase, devise or gift, and hold the same for the purpose of establishing, erecting, and maintaining thereon homes or asylums for the care and support of orphans and widows of deceased members, and of disabled and aged members of said organizations in indigent circumstances, respectively, such quantity of real estate within this state, as shall be necessary, not exceeding three hundred acres of land in the aggregate, upon which to erect, construct and maintain such buildings as may be necessary to care for and maintain therein and thereon, all such persons as may be eligible to admission thereto; and all of said land to be cultivated, or otherwise utilized, for the benefit and support of such homes or asylums. And said real estate thus acquired together with such personal property as may be needed in the administration of the affairs of said homes or asylums shall be exempt from every species of taxation as long as used for the purpose of these homes or asylums. (*West Virginia, Code Annotated 1913, 2:1320-21*)

WISCONSIN

Constitution: No constitutional exemption clause.

Statutes: Sec. 1038. The property in this section described is exempt from taxation, to wit:

1 That owned exclusively by the United States or by this state; but no lands contracted to be sold by the state shall be exempt.

2 That owned or occupied free of rental exclusively by any county, city, village, town or school district, or by any free public library, including lands possessed, managed and controlled exclu-

sively for the public use as park lands or grounds by any city or village; but lands purchased by counties at tax sales shall be exempt only in the case provided in section 1191.

2^m Any and all bonds issued by any county, town, city, village, school district or board of school directors of any town organized under the township system of school government in this state, shall hereafter be exempt from taxation.

3 Personal property owned by any religious, scientific, literary or benevolent association, used exclusively for the purposes of such association, and the real property, if not leased or not otherwise used for pecuniary profit, necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres; and the lands reserved for grounds of a chartered college or university, not exceeding forty acres; and parsonages, whether of local churches or districts, and whether occupied by the pastor permanently or rented for his benefit. The occasional leasing of such buildings for schools, public lectures or concerts, or the leasing of such parsonages, shall not render them liable to taxation. The endowment funds and real and personal estate of any public library association, organized under the laws of this state, which, or the income of which, shall be used or invested for the purposes of such association. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, organized under the laws of this state, without capital stock, and paying no dividends or pecuniary profits to its members.

4 Personal property owned and used exclusively by the state or any county agricultural society, and the lands owned and used by any such society exclusively for fair grounds.

5 Fire engines and other implements used for extinguishing fires, owned or used by any organized fire company, and the buildings and necessary ground connected therewith owned by such company, and used exclusively for its proper purposes.

6 The property of Indians who are not citizens except lands held by them by purchase.

7 Lands owned by any cemetery association used exclusively as public burial grounds and tombs and monuments to the dead therein; including lands adjoining such burial grounds, and greenhouses and other buildings and outbuildings thereon, owned and occupied exclusively by such cemetery association for cemetery purposes; all articles of personal property owned by any cemetery association necessarily used in the care and management of such burial grounds, and all funds exclusively devoted to such purposes; all flowers and orna-

mental plants and shrubs raised for the decoration of such burial grounds, and which may be sold in the manner and for the purposes mentioned in section 1449; also all property held by donation, bequest or in trust for cemetery associations under the provisions of section 1447.

8 Pensions receivable from the United States.

9 Stock in any corporation in this state which is required to pay taxes upon its property in the same manner as individuals.

10 All moneys, all debts due or to become due to any person, and all stocks and bonds not otherwise specially provided for. Nothing herein shall be construed to exempt from taxation any mortgagee's interest in real estate.

11 Wearing apparel, including personal ornaments and jewelry habitually worn, family portraits, private libraries, not exceeding in value two hundred dollars, kitchen and other household furniture and furnishings, one piano, organ or melodeon and other musical instruments, and also growing crops, including ginseng and other medicinal plants.

11a (a) The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden;

(b) One bicycle used by the owner in his business or for pleasure, not including any machine propelled in whole or in part by any mechanical agency;

(c) One sewing machine kept for the use of the owner or his family;

(d) Fire arms kept for the use of the owner not exceeding in value twenty-five dollars;

(e) Not exceeding five colonies (swarms) of honey bees, kept for the use of the owner and his family;

(f) Poultry not exceeding in value twenty-five dollars;

(g) And all farm animals born after the thirty-first day of December next preceding the day of assessment;

(h) One watch carried by the owner.

12 Provisions and fuel provided by the head of a family to sustain its members for six months; but no person paying board shall be deemed a member of a family.

13 All the personal property of all insurance companies that are now or shall be organized or doing business in this state.

14 The track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state, belonging to any railroad company,

including pontoon or pile and pontoon railroads, and they shall henceforth remain exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages; and all lands owned or claimed by any such railroad company not adjoining its track shall be subject to all taxes. The provisions of this subdivision shall apply to every person, company or corporation engaged in the operation, management and maintenance of a street railway operated by mechanical power only, and to any such person, company, or corporation engaged in the manufacture or furnishing of electric light or power, whether exclusively engaged therein or operating a plant or works separate from other works which are not within this exemption; provided, he or it shall pay a license fee upon gross earnings, under the provisions of sections 1222*c*, 1222*d*, 1222*e*, 1222*f*, 1222*g*, 1222*h*, 1222*i*, 1222*j*, or a like statute requiring such a fee upon gross earnings in which case all personal property, franchises and real estate owned and actually and necessarily used by such person, company or corporation in the operation of its business shall be exempt from taxation and other license fees; but nothing contained in this subdivision shall be construed to conflict with or in any wise affect the validity or force of section 959-38.

16 The real estate of the Home of the Friendless in the city of Milwaukee, not exceeding one lot in amount, is exempted so long as the same shall continue to be used as such home.

17 All property of any corporation or association formed under the laws of this state for the encouragement of industry by agricultural and industrial fairs and exhibitions which shall be necessary for fair grounds, while used exclusively for such fairs and exhibitions; provided the quantity of land so exempt shall not exceed eighty acres, and that such corporations or associations may permit such fair grounds to be used for celebrations or as places of amusement.

19 All lands used as a public park or monument ground belonging to any military organization and not used for gain shall be exempt from taxation.

21 The armory owned by any regiment, battalion or company of the Wisconsin national guard and used for military purposes by such organization; but such property shall be subject to local assessments for the improvement of streets or sidewalks, or for the construction and repair of sewers or drains.

22 The property of any corporation or association formed under the laws of this state, used exclusively for the purpose of manu-

facturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt from taxation for a period of three years.

23 All of the real and personal property of the turner societies which are or may be incorporated under the laws of this state, which is used exclusively for educational purposes, is hereby exempted from taxation.

24 The capital stock, installments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building association organized under the laws of this state.

26 All real and personal property of any public art gallery or of any corporation created without capital stock for the sole purpose of maintaining, regulating and managing a public art gallery in this state, shall be exempt from taxation; provided that the public shall have access to such art gallery free of charge not less than three days in each week.

27 The property of all telephone companies and of persons, associations or corporations engaged in the business of transmitting messages by telephone, or the renting, letting or keeping of telephones, wires, batteries, or apparatus for that purpose, except real estate not exclusively used in carrying on their business.

28 The capital stock of mutual cooperative corporations organized under chapter 86.

31 All the property of trust or annuity corporations organized under chapter 86, except real estate owned by them.

32 All the property of corporations organized under chapter 86 for guaranty of title.

33. All the real and personal property of the Milwaukee Orphan Asylum.

34 All factories or plants for the manufacture and refining of beet sugar, and all property, real or personal, used in connection therewith and necessary to the prosecution of the business thereof, for five years from the second day of April, 1897, except that such real property shall be subject to special assessments for local improvements in cities and villages.

35 All the property of every kind actually used in operating any plank or toll road.

36 No real estate belonging to or held in trust for this state, exempt from taxation by the laws of this state, shall be subject to special taxes or assessments for local improvements, notwithstanding any different or inconsistent provision in any city charter.

37 Any and all lands owned or possessed exclusively for the

public use as public parks or grounds by any city or village in this state shall hereafter be exempt from taxation.

38 So much of any bridge across the St Croix or Mississippi rivers, together with the necessary highways and approaches thereto as lies in this state and is open to the general public for highway purposes, whether toll be charged thereon or not, owned exclusively by any county, city, village or town in this state or in the state of Minnesota, or owned jointly by any county, city, village or town, together with an other county, city, village or town in either of said states, shall be exempt from taxation.

39 (a) The lands not exceeding ten acres, together with the buildings thereon, not being within the limits of any incorporated city or village, owned by corporations organized under the laws of this state for moral, religious and educational purposes and used by them exclusively for the holding of annual encampments or assemblies for moral, religious and educational purposes, are hereby exempted from taxation.

(b) The benefits of this subsection shall cease to be enjoyed by any such corporation if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made, in any manner, among all or any of its members.

(c) The maintenance on such grounds by such corporation of cottages or other structures for the use and accommodations of persons attending such encampments or assemblies shall not deprive such corporation of the exemption privilege hereby granted, but such exemption shall not extend to buildings on such grounds owned by persons other than such corporation.

40 All real property, not exceeding one hundred and twenty acres, and personal property of the Evangelical Lutheran Home for Feeble Minded, located at Watertown, Wisconsin, so long as said property is actually used and occupied for a home for feeble-minded.

41 All memorial halls owned by the Grand Army of the Republic, or Soldiers' Memorial Associations, duly incorporated under the laws of this state without capital stock and actually occupied by a post of the Grand Army of the Republic, the Women's Relief Corps, or a Camp of the Sons of Veterans, which now contain, or shall hereafter have placed therein, memorial tablets in permanent form of marble, brass, bronze, or other suitable material, on which are inscribed all the known names of the enlisted men of a given town, city or county, who died in the service during the Civil War, shall be exempt from taxation, and the renting of such halls shall not cause

them to be taxed, provided the income from such rentals shall be devoted exclusively to the maintenance of such halls. (*Wisconsin Statutes 1915, p. 765-68*)

WYOMING

Constitution: art. 15, sec. 12. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide. (*Wyoming. Compiled Statutes 1910, p. 80*)

Statutes: sec. 2321. The following described property is hereby exempted from taxation:

First. The property of the United States and of this state, the property of any county, township, incorporated cities, towns and school districts; public libraries; lots with the buildings thereon used exclusively for religious worship; church parsonages; public grounds by whomsoever donated to the public, including all places for the burial of the dead.

Second. Fire engines and all implements used for extinguishing fires, with the grounds used exclusively for the buildings of a fire company or companies.

Third. Household and kitchen furniture, beds and bedding, wearing apparel of every person, and the food provided for each family, not to exceed in all, the value of one hundred dollars.

Fourth. The polls of all persons who have arrived at the age of fifty years.

Fifth. The property engaged and used in the manufacture of beet sugar or any of the products of sugar beets, in the state of Wyoming, shall be exempt from taxation annually during the actual use of such property for such purpose, for a period of ten years. No factory thus engaged shall be entitled to such exemption unless at least seventy-five per centum of the sugar beets consumed therein during each year shall have been grown in Wyoming; provided, sufficient supply can be obtained in this state.

Sec. 2322. Lands, with the buildings thereon, used for schools orphan asylums or hospitals, and for lodge rooms for the meetings of all secret, benevolent and charitable societies or associations shall be exempted from taxation so long as said lands and buildings are not used for private profit.

Sec. 2323. Coupon or registered interest-bearing bonds of the

state of Wyoming, or any county, school district, or municipality of the state of Wyoming shall be exempt from taxation when owned by actual residents of the state, provided that the owner or owners of such securities shall list the same annually on their assessment schedule, describing such bonds and the amount thereof, and shall mark opposite thereto, on such schedule "exempt." (*Wyoming. Compiled Statutes Annotated 1910, p. 613-14*)

Sec. 1. That whenever any herd or band of livestock whose home range is located in Wyoming, shall, during part of the year, graze in any other state, the amount of taxes to be assessed in Wyoming against such livestock shall be based upon the proportionate time that the same are in Wyoming, so that the owner of such livestock shall be exempt from paying the proportionate amount of taxes which he would otherwise have to pay in Wyoming for the time that the said livestock are grazing in some other state.

Sec. 2. All livestock, whose home range is located in a state other than Wyoming, but which during a part of the year grazes in Wyoming, shall be assessed and taxed in the county or counties in Wyoming in which it grazes for the full taxes for each year that it grazes in Wyoming; provided, however, that in the event that the state in which the home range of such livestock is located shall adopt and enact legislation whereby livestock whose home range is located in Wyoming, but which grazes a part of each year in such foreign state, is liable for taxation in such foreign state only for the proportionate part of each year in which it so grazes, that then, and in that event, the livestock whose home range is in foreign state adopting such legislation shall be taxed in this state only in proportion to the time that it is actually in this state. (*Wyoming. Session Laws 1913, p. 62*)

Sec. 1. All state and school lands within the state of Wyoming sold on contract by said state under the provisions of chapter 53, Wyoming Compiled Statutes, 1910, together with the equity and possessory right of the purchaser, shall be exempt from taxation until the right to a deed shall have become absolute. (*Wyoming. Session Laws 1915, p. 44*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Wyoming. Session Laws 1913, p. 191*)

PART 2

Subject Digest of Property Exempt from Taxation by Statute¹

AGRICULTURAL AND HORTICULTURAL SOCIETIES

Alabama: Real and personal property not to exceed \$25,000. All exhibitors at state fair exempt from taxes and licenses.

Arizona: Grounds and buildings of agricultural societies not used or held for profit.

Connecticut: The stock or property of every incorporated agricultural society. (This class of property not to be exempt during the four years succeeding the declaration or payment of any dividend to its stockholders or members.)

Florida: All property, real and personal, held by or belonging to any agricultural society and used exclusively for the meetings or exhibitions of such society.

Illinois: All property used exclusively by societies for agricultural and horticultural purposes and not for pecuniary profit.

Iowa: All grounds and buildings used for agricultural institutions and societies devoted solely to the appropriate objects of such institutions, not exceeding one hundred sixty acres and not leased or otherwise used for profit.

Massachusetts: Real and personal estate of agricultural societies and the portions of real estate and buildings of incorporated horticultural societies used for offices, libraries and exhibitions.

Michigan: Property owned and used solely for fair purposes by the state agricultural society or by any county or district society.

Mississippi: All property of agricultural and mechanical associations and of fairs used for promoting their objects.

Missouri: Real estate and personal property used exclusively for agricultural or horticultural societies.

Montana: Such property as is used exclusively for agricultural and horticultural societies, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for agricultural and horticultural societies.

New Mexico: Grounds, buildings, books, papers and apparatus

¹Public property such as federal, state, county and city which by reason of the fact that such property is uniformly exempt, is not included in this digest.

of agricultural societies when used exclusively for that purpose and not for profit.

New York: The real property of an agricultural society permanently used by it for exhibition grounds.

North Dakota: Real and personal property of any agricultural fair association and not conducted for profit of members.

South Carolina: Fair grounds of agricultural and mechanical societies not used for purposes of profit.

South Dakota: Grounds, buildings and all property owned or used exclusively by such societies.

Vermont: Grounds and property owned and occupied by agricultural societies and used annually for fairs.

Wisconsin: Personal property used exclusively by the state or any county agricultural society and the lands owned and used for fair grounds exclusively. Corporations formed to encourage industry by agricultural and industrial fairs shall have exempt not to exceed eighty acres.

CEMETERIES

Alabama: Cemeteries not used for profit.

Arizona: Cemeteries except such portions as are held for profit.

Arkansas: Cemeteries used exclusively as such except such as are held for profit or for purpose of speculation.

California: Cemetery lands and property exempt from all public taxes, rates and assessments.

Colorado: Cemeteries not held or conducted for private or corporate profit.

Connecticut: All lands used exclusively for cemetery purposes.

Delaware: Burial lots and lands of cemeteries and cemetery companies devoted to cemetery purposes.

Florida: All burying grounds not owned or held by individuals or corporations for speculation purposes, tombs and right of burial.

Georgia: Places of burial not used for purposes of private or corporate profit.

Idaho: All public cemeteries.

Illinois: All lands used exclusively as graveyards or grounds for burying the dead.

Indiana: Every cemetery owned by a church or religious society. Also cemeteries incorporated which derive no pecuniary benefit or profit therefrom. Also the proceeds derived from the sale of lots to be used as a perpetual care fund, also such funds provided

by gift or bequest. Real estate of cemeteries not exempt from street improvement and sewer assessments.

Iowa: Cemeteries, crematoriums and the land on which they are built not to exceed one acre so long as no dividends or profits are derived therefrom. All grounds and buildings for cemetery associations and societies.

Kansas: All lands used exclusively as graveyards.

Kentucky: Places of burial not held for private or corporate profit.

Louisiana: All places of burial.

Maine: The property of cemetery corporations and the shares of stock therein.

Maryland: Graveyards, cemeteries or cemetery company not accumulating profits for any purpose except maintenance or improvement of such cemeteries; burying grounds set apart for the use of the family or belonging to any church or congregation.

Massachusetts: Cemeteries, tombs and rights of burial, so long as they shall be dedicated to the burial of the dead. Personal property held for the care and maintenance of graves exempt.

Michigan: Lands used exclusively as burying grounds and the rights of burial therein, tombs and monuments while reserved and used for that purpose. Stock of any corporation owning such burial grounds not exempt.

Minnesota: All public burying grounds.

Mississippi: All cemeteries used exclusively for burial purposes.

Montana: Places of burial not used or held for private or corporate profit.

Nebraska: Such property as may be used exclusively for cemetery purposes.

Nevada: Cemeteries set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

New Hampshire: All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead.

New Jersey: Graveyards not to exceed ten acres of ground, cemeteries and buildings for cemetery use erected thereon.

New Mexico: Cemeteries not held and used for pecuniary profit.

New York: The real and personal property or a corporation or association organized exclusively for cemetery purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt.

North Carolina: Property set apart for graveyards or burial lots except such as is held for the purpose of speculating in the sale thereof.

North Dakota: All land used exclusively for burying grounds or cemeteries.

Ohio: Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held for profit. Associations for preserving and protecting bodies of deceased persons may hold not to exceed one acre of land and the buildings thereon exempt. Organization for cemetery purposes may hold not to exceed one hundred acres of land for cemetery purposes exclusively and not with a view to profit.

Oklahoma: All property used for public cemeteries.

Oregon: All burial grounds, tombs, and rights of burial; all lands and the buildings thereon, not to exceed thirty acres held by any crematory association and used for the sole purpose of a crematory and burial place to incinerate remains.

Pennsylvania: All burial grounds not used or held for private or corporate profit. Burial grounds, buildings and improvements owned by churches or corporations or associations exempt from municipal and county taxes of the city of Philadelphia. Bequests the income of which is applied to care of family burial lot exempt from collateral inheritance tax.

Rhode Island: Lots of land used exclusively for burial grounds.

South Carolina: All graveyards or cemeteries, except those held for profit or speculation.

South Dakota: One lot in a cemetery for family use.

Tennessee: All cemeteries, places of burial used as such, and monuments of the dead.

Texas: All lands used exclusively for graveyards or grounds for burying the dead except such as are held with a view to profit or speculation.

Utah: Places of burial not held or used for private or corporate benefit.

Vermont: Lands used for cemetery purposes and the structures thereon, trust funds and other property of cemetery associations, and the lots of the owners.

Virginia: Private family burying grounds not exceeding one acre in area and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit.

Washington: All lands used exclusively for public burying grounds or cemeteries.

West Virginia: Property used exclusively for cemeteries.

Wisconsin: Lands and buildings owned by any cemetery association and used exclusively as public burial grounds including land adjoining such burial grounds, and tombs and monuments. Personal property used in the care of such grounds and all funds exclusively devoted to such purposes, also all property held by donation, bequest or in trust for such associations..

Wyoming: All places for the burial of the dead.

CHARITABLE INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more, five acres; provided such property is used for purely charitable purposes.

Arizona: Public and private charitable institutions, fixtures and equipment and lands used.

Arkansas: Buildings, lands actually needed and not leased or used for profit, and credits belonging to such charitable institutions.

Colorado: Buildings and grounds used for strictly charitable purposes.

Connecticut: Buildings or portions of buildings exclusively occupied as infirmaries with the land attached; buildings belonging to and used exclusively for benevolent societies, not including any real estate conveyed by a public or charitable institution without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation and not including any real estate of any benevolent corporation which is leased or used for purposes other than the specific purposes of such corporation. All property of any hospital society supported wholly or in part by state appropriations.

Delaware: All real and personal property of any corporation created for charitable purposes and not held by way of investment. Certain charitable institutions have a maximum exemption varying from \$10,000 to \$25,000.

Florida: Property of charitable institutions occupied and used solely for that purpose, but property rented wholly or in part and the rents only used shall not be exempt, nor shall any property held by them as an investment or for speculation. Provided this shall not apply to charitable or benevolent institutions who use the upper stories of their lodge rooms and rent the ground floor and use the rents for the benefit of such charitable and benevolent purposes.

Georgia: All institutions of purely public charity not used for purposes of private or corporate profit.

Idaho: Property used exclusively for the purposes for which such charitable or benevolent corporation or society was organized. Hospitals with their furniture and equipment with the land on which located and used and from which no profit is derived.

Illinois: All property of institutions of public charity and charitable organizations whether incorporated in this or other states of the United States and all property of the old peoples' homes when exclusively used as such and not leased or otherwise used with a view to profit.

Indiana: Every building and not to exceed forty acres used for charitable purposes, also the personal property, endowment funds and interest thereon.

Iowa: All grounds and buildings used for charitable and benevolent institutions and societies devoted solely to the appropriate objects of such institutions not exceeding one hundred sixty acres in extent and not leased or otherwise used for profit. Moneys and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the amount prescribed in their charters or articles of incorporation.

Kansas: All that portion of any building and the ground on which located belonging to any benevolent or charitable corporation to be exempt if leased or rented and net rents applied exclusively to its purposes. All buildings used exclusively and the land not to exceed five acres if not leased or used for profit; and all books, papers, furniture, apparatus and instruments. All moneys and credits belonging exclusively to benevolent and charitable institutions and used solely for their purposes but not to exceed the amount prescribed in the charter.

Kentucky: Institution of purely public charity not used or employed for gain.

Louisiana: All charitable institutions not leased or used for purposes of private or corporate income.

Maine: Real and personal property of all benevolent and charitable institutions incorporated by the state. Corporations whose property or funds in excess of expenses are held for the relief of the sick, the poor, the distressed, or of widows and orphans, or to bury the dead, but the real estate of such corporations not occupied by for their purposes shall be taxed.

Maryland: Buildings, equipment, and furniture of hospitals, asylums, charitable or benevolent institutions and the ground on

which located, for such institutions outside municipal limits not to exceed forty acres is exempt.

Massachusetts: Personal property of benevolent, charitable and temperance societies and real estate owned and occupied by them or their officers for such purposes. Real estate purchased with purpose of removal thereto but not for more than two years after such purchase, not to be used for pecuniary gain. Insane hospital exempt only when at least one-fourth of the property used and one-fourth of the income received is expended for benefit of indigent insane.

Michigan: Real estate with buildings and other property thereon of benevolent and charitable institutions used solely as such. Personal property of such institutions.

Minnesota: All public hospitals and institutions of purely public charity.

Mississippi: All property real or personal belonging to any charitable society and used exclusively for such purposes and not for profit. Property appropriated to and occupied and used for any hospital or charitable institution. All the revenues derived from such real and personal property if used exclusively for charitable purposes. Property of confederate soldiers' home exempt.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for charitable purposes.

Montana: Such property as is used for hospitals and institutions of purely public charity, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for charitable purposes.

Nevada: Funds and furniture owned by any benevolent or charitable society and used for the purposes of such society. Exemption not to exceed in any one case \$5000.

New Hampshire: So much of the real estate and personal property of charitable associations, corporations and societies as is devoted exclusively to the uses and purposes of public charity. None of the income or profits is to be divided among the members or stockholders or to be used for other than charitable purposes. Amount of exemption limited to \$150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings used for charitable, benevolent or hospital purposes and not conducted for profit, for asylums or

schools for feeble-minded or idiotic persons and children and owned by corporations authorized to conduct such charities. Land not to exceed five acres. The furniture, personal property and the endowment fund held exclusively for charitable purposes. Buildings and land used in the work of preventing cruelty to animals, and furniture and personal property.

New Mexico: Grounds, buildings, books, papers and apparatus of benevolent institutions and societies when used exclusively for such purposes, and not leased or rented with a view to profit.

New York: The real and personal property of a corporation or association organized exclusively for charitable, benevolent, hospital, infirmary purposes or for the enforcement of laws relating to children or animals, and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. A free public hospital, depending upon charity for support, shall not be taxed if a portion of its building is used for purposes of income when such income is necessary and actually applied to its support.

North Carolina: Real estate and personal property, including endowment funds belonging to and used by orphan or other asylums, reformatories, hospitals and nunneries, not conducted for profit but as charities.

North Dakota: Buildings and contents belonging to institutions of public charity, including public hospitals under control of religious or charitable societies, used wholly or in part for public charity, land actually occupied, and not leased or otherwise used for profit. All moneys and credit used solely for maintenance.

Ohio: Property belonging to institutions of public charity. Net income of property used solely for support of institutions used exclusively for children's homes, together with the real estate and buildings.

Oklahoma: All property and mortgages on same used exclusively for charitable purposes. Orphan homes and all charitable funds.

Oregon: The personal property of all benevolent and charitable institutions and the real estate belonging thereto and actually occupied for such purposes.

Pennsylvania: All hospitals and benevolent or charitable institutions and the necessary grounds founded, endowed and maintained by public or private charity. Any literary or charitable institution may hold lands and buildings not to exceed in value \$35,000 exempt provided that such institutions be used as soldiers' orphan schools.

Rhode Island: Buildings and personal estate of any incorporated public charitable institution. Property, real and personal, for the

aid of the aged poor, the poor friendless children, the poor generally, hospital for the sick or disabled, almshouses and the land and buildings used.

South Carolina: All property belonging to institutions of purely public charity and used exclusively for their maintenance and support. But property of associations and societies, although connected with charitable objects, shall not be exempt from taxation.

South Dakota: All property belonging to any charitable, benevolent or religious society, or used exclusively for such purposes.

Tennessee: All property belonging to any charitable institution used exclusively therefor, or is unimproved and yields no income. Property of such institution competing with any secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business.

Texas: All buildings belonging to institutions of purely public charity, the lands occupied by such institutions and not leased or used for profit.

Utah: Lots with the buildings thereon used exclusively for charitable purposes.

Vermont: Real and personal estate used for charitable purposes as follows: Lands and buildings exclusively used for the support of orphanages, homes, asylums or hospitals, which, without pay, receive and care for indigent, old or infirm patients or inmates. Societies for charitable purposes in whole or in part owning real estate used exclusively for such purpose; such real estate may be exempt for a period of ten years if the town so votes but in no greater amount than \$10,000.

Virginia: Real estate and buildings owned and exclusively occupied by orphan or other asylums, reformatories, hospitals and nunneries, not conducted for profit but purely as charities. Personal property including endowment funds not invested in real estate.

Washington: All orphanages, institutions for fallen women, homes for the aged and infirm, and hospitals for care of sick, also grounds, when supported in whole or in part by public donations or private charity and by income of such institutions. Property owned by humane societies not to exceed in value \$10,000.

West Virginia: All property used for charitable purposes and not held or leased out for profit. All property of benevolent associations not conducted for private profit and used exclusively for purpose of moral and physical education, and all books, furniture, apparatus and instruments. Property belonging to any hospital, not held or leased out for profit, house of refuge, lunatic or orphan

asylum, homes for children or for the aged, friendless or infirm and not conducted for private profit.

Wisconsin: Personal property owned by any benevolent association and used exclusively as such and the real property, if not leased or otherwise used for profit, not to exceed ten acres. Real estate not to exceed one lot of the home of the friendless in Milwaukee. All the real and personal property of the Milwaukee orphan asylum. All real property not to exceed 120 acres and personal property of the Evangelical Lutheran Home for Feeble Minded at Watertown.

Wyoming: Lands with the buildings thereon used for orphan asylums or hospitals shall be exempt as long as they are not used for private profit.

COLLEGE FRATERNITIES

Delaware: Real estate and buildings to the value of \$10,000 by a college fraternity and not held as an investment, exempt from county and municipal taxes.

Indiana: Land not exceeding one acre and the improvements and all personal property owned and used exclusively as such by any Greek letter fraternity connected with and under the supervision of a college or university is exempt.

Kansas: All real estate not to exceed one-half acre and the buildings thereon used exclusively by any college or university society as a literary hall or as a dormitory if not leased or used for profit, and all books, furniture, apparatus and instruments belonging to such society.

North Dakota: All personal and real property owned by any fraternity, sorority or organization of college students.

Vermont: Real and personal property held by and for the benefit of college fraternities and societies and not held for investment purposes.

West Virginia: All real estate not exceeding one-half acre in extent and the buildings thereon and used exclusively by any college or university society as a literary hall, dormitory or club room, and not leased or otherwise used for profit.

PROPERTY OF DEFECTIVE PERSONS

Alabama: Property of deaf mutes, insane and blind persons to the value of \$1000.

Connecticut: Property to the amount of \$3000 of blind person who is unable by his labor to support himself and family.

Florida: Every person who has lost a limb or been disabled by misfortune and dependent upon their own exertions so that they are disqualified for manual labor shall have property to the value of \$200 exempt.

Michigan: Real and personal property of those who by reason of poverty are unable to contribute toward the public charges.

Oregon: Personal property of all persons who on account of infirmity, age or poverty are unable to contribute to the public charges.

Rhode Island: Estate of any person unable from infirmity or poverty to pay their tax.

Tennessee: Blind persons exempt from all privileges and license taxes.

EDUCATIONAL INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more five acres. School furniture and school property used exclusively for school purposes. Theological seminaries to extent of \$25,000.

Arizona: Colleges, schoolhouses and other buildings for the purpose of education, with their furniture and the lands used not to be used or held for profit.

Arkansas: All public schoolhouses, public colleges and academies, and all houses connected with public institutions of learning not used with a view to profit. Leasehold estates or real property of any college or university not included.

California: Educational institutions of collegiate grade shall hold exempt its buildings and equipment, its grounds not exceeding 100 acres in area, its securities and income used exclusively for purposes of education.

Colorado: Buildings and grounds used exclusively for schools.

Connecticut: Buildings or portions of buildings exclusively occupied as colleges, academies, public schoolhouses; not including any real estate of any educational corporation leased or used for purposes other than the specific purposes of such corporation. The funds and estate of Yale University, Sheffield Scientific School, Trinity College or Wesleyan University, provided that neither of these corporations shall ever hold in this state real estate free from taxation affording an annual income of more than \$6000.

Delaware: All real and personal property belonging to any college or school and used for educational or school purposes. All property vested in the board of education in Wilmington.

Florida: Property of educational institutions actually occupied and used solely for that purpose, property of such institutions rented wholly or in part and the rents only used by such institutions shall not be exempt nor shall any property held by them as an investment or for speculation be exempt.

Georgia: All buildings erected for and used as a college, incorporated academy or other seminary of learning, provided such property be not used for purposes of private or corporate profit. Land upon which is erected a building for the use of common schools shall be exempt but not to exceed four acres.

Idaho: All property used exclusively for school or educational purposes, from which no profit is derived, and all property from which no profit or rental is derived and which is held or used exclusively for endowment, building or maintenance purposes.

Illinois: All property of schools, including the real estate on which located, not leased by such schools or otherwise used with a view to profit.

Indiana: Personal property and real estate not to exceed 320 acres of every manual-labor school or college incorporated within the state when used or occupied as such. Every building and not to exceed forty acres used for educational purposes by any institution, individual or corporation, also the personal property, endowment funds and interest thereon. Land not to exceed one acre and improvements thereon owned by any church and used exclusively as a dormitory for students of any university belonging to the state. Not to apply if the university maintains a dormitory not exempt from special assessments.

Iowa: All buildings and grounds used for educational purposes and not exceeding 160 acres and not leased or otherwise used with a view to profit. Books, papers and apparatus belonging thereto and the like property of students used for their education; moneys and credits belonging exclusively to such institutions and devoted solely to sustaining them but not to exceed the amount prescribed in their charters or articles of incorporation; real estate not to exceed 160 acres in any civil township as a part of the endowment fund.

Kansas: All that portion of any building and the ground on which located belonging to any educational corporation or society to be exempt if leased or rented and the net rents applied exclusively to its purposes. All moneys and credits belonging exclusively to universities, colleges, academies or public schools and used solely

to sustain them and not exceeding in amount prescribed by the charter.

Kentucky: Institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education.

Louisiana: All buildings and property used exclusively for colleges and other school purposes and not leased or used for purposes of private or corporate income.

Maine: Colleges whose real estate is liable to taxation shall be reimbursed by the state but the aggregate amount reimbursed shall not exceed \$1500 in any one year; not to apply to real estate purchased after April 12, 1889.

Maryland: Buildings, furniture and equipment of educational or literary institutions and the ground on which located necessary to its uses, for such institutions outside city limits not to exceed forty acres is exempt.

Massachusetts: Personal property and real estate of educational institutions owned and occupied by them or their officers for such purposes and real estate purchased with the purpose of removal but not for more than two years after such purchase. Income or profits of such educational institutions not to be used for pecuniary gain.

Michigan: Real estate and buildings of educational and scientific institutions used solely as such. Personal property of such institutions.

Minnesota: All academies, colleges, and universities, and all seminaries of learning.

Mississippi: All property, real and personal, belonging to any college or institution for the education of youth, used exclusively as such.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for school purposes.

Montana: Such property as is used exclusively for educational purposes, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for schools.

New Hampshire: Schoolhouses and seminaries of learning. The personal and real property of educational institutions. Provided none of the income or profits is divided among the stockholders or members or used for other than educational purposes. Exemp-

tion in each case limited to \$150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, and not conducted for profit. Land not to exceed five acres.

New Mexico: All property used for educational purposes.

New York: The real and personal property of a corporation or association organized exclusively for educational purposes and not for profit. The real property leased or otherwise used for other purposes shall not be exempt. Real and personal property of an academy of music may, in cities of the first class be exempt from local taxes when erected or purchased with popular subscriptions and when a net annual income upon the net cost of such academy and furniture has not been earned for the preceding year.

North Carolina: All property used exclusively for educational purposes. The furniture, furnishings, books and instruments contained in buildings used exclusively by incorporated colleges, academies, industrial schools and seminaries. Buildings used by officers or instructors.

North Dakota: Public schoolhouses, academies, colleges, institutions of learning, books and furniture, and grounds not to exceed forty acres in area, and not leased or used for profit. Dormitories and boarding halls and land on which located owned and managed by religious corporations for educational and charitable purposes for use of students. Not to be used for purposes of making a profit over cost of maintenance.

Ohio: Public colleges and academies, all buildings connected therewith and all lands connected with public institutions of learning and not used for profit. Not to extend to leasehold estates or real property held under the authority of a college or university of learning.

Oklahoma: All property, both real and personal of educational institutions, colleges or societies devoted solely thereto. Books, papers, furniture and scientific apparatus used solely for educational purposes. Like property of students also exempt.

Pennsylvania: All universities, colleges, seminaries, academies, associations and institutions of learning with the necessary grounds.

Rhode Island: Buildings and personal estate owned by any corporation used for a school, academy or seminary of learning and land not to exceed one acre and not to be used for profit. The estates, persons and families of the faculty of Brown University not

to exceed \$10,000 for each member thereof. Any fund given or held for the purpose of public education.

South Carolina: Incorporated public colleges, academies and institutions of learning, funds for their support, and the grounds and buildings actually occupied and not used for profit. Not to extend to leasehold estates.

South Dakota: Real and personal property belonging to any educational institution and all property used exclusively for its support.

Tennessee: All property belonging to any educational institution and used exclusively therefor, or is unimproved and yields no income. Property of such institutions used in secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business. Leasehold estates and improvements exempt from taxation when the rents are used for educational purposes and where the fee is exempt by state charter.

Texas: All public colleges and academies and all lands immediately connected therewith, and all endowment funds not used for profit. Land and property purchased at foreclosures to protect funds invested in bonds or mortgages shall be exempt only for two years after such purchase.

Vermont: Lands leased by towns for educational purposes, and lands owned or leased by colleges, academies or other public schools. Buildings used as a boarding house solely for pupils in a normal school. Building used as a convent or school and lands adjacent used as a lawn, playground or garden. Lands or buildings rented for general commercial purposes and farming and timber lands owned or leased by such institutions not exempt.

Virginia: Buildings with land actually occupied by incorporated colleges, academies, industrial schools, seminaries or other incorporated institutions of learning and not conducted for profit. Also the buildings used as residences by the officers or institutions of such educational institutions. Exemption not to apply to any industrial school, not the property of the state, which does work for compensation or manufactures and sells articles in the community in which school is located. Furniture, furnishings, books and instruments. Permanent endowment funds held directly or in trust and not invested in real estate.

Washington: All property real and personal, owned by any school or college supported in whole or in part by gifts, endowments or charity and using its income solely for educational purposes.

May own real estate not to exceed forty acres. This amount allowed to only one college directed by a religious corporation.

West Virginia: Property belonging to colleges, seminaries, academies and free schools, including books, apparatus, annuities, money and furniture. Property belonging to any public institution for the education of the deaf, dumb or blind.

Wisconsin: The lands reserved for grounds of a chartered college or university, not exceeding forty acres. Lands not exceeding ten acres and buildings thereon owned by corporations organized for moral, religious and educational purposes and used for annual encampments or assemblies, and not for profit.

Wyoming: Lands with the buildings thereon, used for schools exempt as long as they are not used for private profit.

FOREST AND FRUIT TREES

California: Fruit and nut-bearing trees under four years of age, and grape vines under three years of age.

Colorado: Increase in value of private lands due to planting of timber and fruit trees exempt for period of thirty years from date of planting.

Connecticut: Land the value of which at time of planting trees does not exceed \$25 an acre shall after being planted to certain kinds of trees be exempt from taxation for a period of twenty years.

Idaho: Fruit and nut-bearing trees and grape vines, except as the value of the land may be increased on account of such trees and vines. Standing timber or nursery stock not exempt.

Maine: Planted forests after three years cultivation may be exempted for twenty years.

Michigan: Private forest reservation when properly planted and cared for shall have such part of it as is over one dollar an acre in value exempt from taxation. Eighty acres of cut-over, wild or swamp lands purchased by any one person shall be exempt for a period of five years from time of purchase. Two acres must be improved each year to obtain exemption.

Nebraska: The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon shall not be taken into account in the assessment thereof.

New Hampshire: Land planted with timber or forest trees not less than 1200 to the acre shall after April 1, 1903, be entitled to a rebate of taxes as follows: for first ten years after planting, a rebate of 90 per cent of taxes assessed; for second ten years, a

rebate of 80 per cent, and for third and final period, a rebate of 50 per cent.

New York: Lands forested exempt for a period of thirty-five years from planting. Owner of existing forest or brush lands underplanting same shall be assessed at the rate of 50 per cent of the assessable value of such land exclusive of any forest growth thereon for a period of thirty-five years. Wood lots not to exceed fifty acres and situate at least twenty miles from a city of the first class, ten miles from a city of the second class, five miles from a city of the third class and one mile from a village shall be assessed at not to exceed ten dollars an acre and the value of the trees shall not be taken into consideration, but land shall be assessed on same basis as lands not forested.

Owner of five acres or upwards unsuitable for agricultural purposes may on agreement with the State Conservation Commission have the same set apart for reforestation and a valuation placed upon them which shall not be higher than the average valuation of the five years preceding and such valuation shall obtain for a period of thirty-five years.

Vermont: Uncultivated lands planted with timber or forest trees exempt for a term of ten years commencing second year after planting.

FRATERNAL BENEFIT SOCIETIES

California: Declared to be a charitable and benevolent institution and funds exempt from taxes other than taxes on real estate and office equipment.

Colorado: Declared to be charitable institution and funds exempt from taxes other than taxes on real estate and office equipment.

Idaho: Property belonging to any fraternal society or corporation and used exclusively for the purposes of such society.

Indiana: Every fraternal beneficiary association declared to be a charitable and benevolent institution and all of its funds and real estate occupied in conducting its business to be exempt.

Iowa: The accumulations and funds of fraternal beneficiary associations used to pay benefits and expenses of such associations.

Kansas: The reserve or emergency fund of fraternal beneficiary societies. That portion of any building and the ground on which located owned by any lodge to be exempt if leased or rented and the net rent applied exclusively for its purposes.

Kentucky: Fraternal benefit society declared to be a charitable and benevolent institution and all its funds exempt but not taxes on real estate and office equipment.

Massachusetts: Fraternal beneficiary society exempt from all taxes other than taxes on real estate and office equipment.

Michigan: All charitable homes of fraternal or secret societies shall be exempt as to real estate and buildings occupied solely as such. Also, personal property of such institutions.

Mississippi: All property, real and personal, and the revenues derived therefrom, belonging to any benevolent order on the lodge system where no dividends are declared and the revenues used for fraternal and benevolent purposes.

Nevada: Funds, furniture and regalia owned by any lodge or Order of Free and Accepted Masons, or Independent Order of Odd Fellows, or any similar charitable organization. Such exemption not to exceed \$5000 for any one lodge.

New Hampshire: Declared to be charitable and benevolent institutions and funds exempt from taxes other than taxes on real estate and office equipment.

New Jersey: Funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members, for widows of deceased members, or for the education and support of the children of deceased members.

New York: The real property of any fraternal corporation or association when the entire net income of such real property is exclusively applied or to be used to build, furnish and maintain an asylum, home or school for the free education or relief of its members, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans. Fraternal benefit society a charitable and benevolent institution, and all of its funds shall be exempt from taxes other than taxes on real estate and office equipment.

North Carolina: Buildings, furniture and furnishings thereof and the land occupied and used exclusively for lodge purposes. The proceeds and profits from rents of rooms in such building when such rents are used for charitable purposes.

North Dakota: Personal and real property owned and used exclusively by charitable associations known as lodges, chapters, councils, commanderies, consistories and like organizations not organized for profit but for charitable purposes.

Ohio: Real or personal property belonging to grand lodge of Masons, Odd Fellows, Knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, incorporated association of ministers of any church or of

commercial traveling men, associations using funds for the care of indigent members of such organizations, and the widows, orphans, and beneficiaries of deceased members, not operated for profit or having as their principal object the issuance of insurance certificates of membership, shall be exempt. Also, the funds of every fraternal benefit society.

Oklahoma: All fraternal orphan homes and all charitable funds.

Texas: All of the funds and property of every fraternal benefit society exempt except real estate and office equipment when used for other than lodge purposes.

Vermont: Fraternal organizations owning real estate used exclusively for such purposes may have the same exempt for a period of ten years if the town so votes, but amount exempt not to exceed \$10,000. All the property of the Brattleboro Masonic Building Association and the several Masonic societies in the town of Bennington, also, the Pythian association of Rutland, exempt from taxation so long as such property is used exclusively for such lodge and other charitable purposes.

Virginia: Buildings with land owned and exclusively used by any benevolent or charitable association for lodge purposes. The furniture and furnishings of such associations.

West Virginia: Every fraternal benefit society declared to be a charitable and benevolent institution and all of its funds exempt from all taxes other than taxes on real estate and office equipment. Fraternal orders may hold exempt not to exceed three hundred acres of land with buildings for the care of the orphans and widows of deceased members, and of disabled and aged members in indigent circumstances.

Wyoming: Lands and the buildings thereon used for lodge rooms for the meetings of all secret, benevolent and charitable societies or associations shall be exempt as long as they are not used for private profit. Fraternal benefit societies declared to be charitable and benevolent institutions and funds exempt from taxes other than taxes on real estate and office equipment.

PROPERTY OF GRAND ARMY OF THE REPUBLIC

Connecticut: All moneys or funds received and accumulated by grand army posts for charitable purposes.

Kansas: All real estate not to exceed one-half acre and the buildings thereon owned and used exclusively by any G. A. R. post or its auxiliaries, if not leased or used for profit, and all personal property belonging to such post to be exempt.

Massachusetts: Real and personal estate of any such association to the extent of \$20,000 actually used and occupied and the net income used in aid of needy soldiers and their dependents. Bunker Hill monument exempt.

Michigan: The personal property of all G. A. R. posts, Sons of Veterans' Unions and of the Women's Relief Corps connected therewith.

North Dakota: Personal and real property owned by charitable associations known as posts and used by them exclusively to conduct their business and charitable purposes.

Ohio: Real or personal property belonging to an incorporated post of the G. A. R., Union Veterans' Union, or an association whose funds are to be used for the care and maintenance of indigent soldiers of the late war.

Vermont: Real estate and buildings on leased land owned and used exclusively by a G. A. R. post.

Wisconsin: All memorial halls owned by the G. A. R., or Soldiers' Memorial associations and actually occupied by a post of the G. A. R., the Women's Relief Corps, or Sons of Veterans shall be exempt. Halls may be rented if rentals are used exclusively for maintenance of such halls. All lands used as a public park or monument ground belonging to any military organization, and not used for gain shall be exempt.

PROPERTY OF LIBRARIES

Alabama: Libraries of ministers, religious books for sale by ministers and colporters and all libraries not professional in character.

Arizona: Public libraries and libraries of educational institutions.

California: Property used for free public libraries and free museums.

Colorado: Public libraries.

Connecticut: Private libraries and books not exceeding \$200 in value, and all public libraries.

Delaware: Library and reading room of the Wilmington Institute when made free shall be exempt from all taxes imposed by the state.

Florida: All public libraries and the real and personal property therewith held for the actual use of such library and not for rent, profit or speculation. Provided libraries using the upper floor and renting the ground floor may use the rents free of taxation.

Georgia: Real and personal estate of any public library, and that

of any other literary association, used by or connected with such library.

Idaho: All private libraries to amount of \$400 in value when value does not exceed \$1000. Owners must be residents of state to claim exemption.

Illinois: All free public libraries.

Indiana: Public libraries as long as they are used exclusively for the general benefit of the inhabitants shall be exempt, also all stock in any library association.

Iowa: Grounds and buildings used for public libraries including libraries owned and kept up by private individuals, associations or corporations for public use and not for private profit. Private libraries, professional libraries to the actual value of \$300.

Kansas: All public libraries. Family libraries and school books of every person and family not to exceed \$50.

Kentucky: Public libraries, their endowments and the income of such property as is used exclusively for their maintenance.

Louisiana: The real and personal estate of any public library and that of any other library association used by or connected with such library.

Maryland: Buildings, furniture and equipment of libraries and ground needed for its uses, for such institution outside city limits not to exceed forty acres is exempt.

Michigan: Real estate owned and occupied by library with buildings and other property used solely for their purposes. Personal property of library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain.

Mississippi: The libraries of all persons. Real and personal property of library associations used for library purposes where no dividends are declared, and to which children attending the public school have free access. Public school libraries and buildings, all public libraries and buildings in which free public schools are taught and the lots on which located not to exceed four acres.

Montana: Public libraries and public art galleries and public observatories not used or held for private or corporate profit, but no more land than is necessary for such purpose.

New Jersey: All buildings actually and exclusively used for public libraries. Land on which located not to exceed five acres. The furniture and personal property.

New Mexico: All public libraries.

New York: The real and personal property of a corporation or

association organized exclusively for library purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. But the real estate owned by a free public library, situate outside of a city, exempt as to the portion used for income when such income is necessary and actually applied to the support of the library.

North Carolina: Buildings and land reasonably necessary for use of public libraries. Furniture, furnishings, books and instruments owned and exclusively used by such libraries. The private libraries of ministers also exempt. Also all private libraries.

Oklahoma: All property used for free public libraries and free museums. Libraries of ministers of the gospel actively engaged in such work.

Oregon: All public libraries, their personal property, and the real property belonging thereto and upon which the library is situated.

Pennsylvania: Building and land owned and occupied by a free, nonsectarian, public library. Such library may receive rentals from its building, provided the rentals are insufficient for its purposes and must be supplemental by gifts, charity, tax levies or appropriations. Endowment funds invested in interest-bearing securities income of which is used for purchase of books or maintenance exempt from state tax on money at interest.

Rhode Island: Property, real and personal, of any incorporated library, society, or any free public library, or any free public library society and used exclusively for such purposes.

Texas: All public libraries and personal property belonging to the same.

Utah: Public libraries exempt from taxation.

Vermont: Real and personal estate used by public and private circulating libraries, open to the public and not used for profit.

Virginia: Buildings and land occupied by public libraries and not conducted for profit. The furniture, furnishings, books and instruments of such libraries, and all permanent endowment funds held directly or in trust and not invested in real estate.

Washington: All free public libraries and grounds when supported in whole or in part by public donations and all the income and profits devoted to library purposes.

West Virginia: All property used exclusively for public libraries.

Wisconsin: The endowment funds and real and personal estate of any public library association which, or the income of which, shall be used or invested for the purposes of such association.

LITERARY AND SCIENTIFIC INSTITUTIONS

Alabama: All property employed in the regular business of such institutions.

Connecticut: Buildings belonging to and used exclusively for scientific and literary institutions.

Florida: Property of literary and scientific institutions actually occupied and used solely for that purpose, but property rented wholly or in part and the rents only used by such institutions shall not be exempt nor shall any property held by them as an investment or for speculation.

Georgia: All books, philosophical apparatus, paintings and statuary of any company or association, kept in a public hall, and not held as merchandise or for purpose of sale or gain.

Illinois: All property used exclusively by societies for mechanical and philosophical purposes and not for pecuniary profit.

Indiana: Every building and not to exceed forty acres used for literary or scientific purposes, also the personal property, endowment funds and interest thereon.

Iowa: All grounds and buildings used solely for literary and scientific societies.

Kansas: All that portion of any building and the ground upon which it stands belonging to any literary or scientific society to be exempt if leased or rented and the net rents applied exclusively to the purposes of the society. All buildings and parts of buildings and lands not to exceed five acres owned and occupied, if not leased or used for profit; all books, papers, furniture and apparatus and instruments exclusively used for such purposes. All moneys and credits belonging exclusively to such societies and used solely for their purposes but not to exceed the amount prescribed in charter.

Maine: Personal property and the real estate of all literary and scientific institutions occupied for such purposes or by an officer for a residence.

Massachusetts: Personal property and the real estate owned and occupied by such institutions or their officers for the purposes incorporated. Real estate purchased with the purpose of removing thereto but not for more than two years after such purchase. Above property must not be used with a view to pecuniary gain.

New Mexico: Grounds, buildings, books, papers and apparatus of literary and scientific institutions devoted exclusively to such purposes and not leased or rented with a view to profit.

New York: The real and personal property of a corporation or association organized exclusively for literary, scientific, patriotic or

historical purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. Real property from which no income is derived and personal property situated within any city of the first class and belonging to the medical society of any county not to exceed in counties of Kings or New York \$150,000 and in any other county \$50,000. In the case of pharmaceutical societies \$100,000 and \$50,000.

Oklahoma: All property both real and personal of scientific institutions devoted solely thereto. Books, papers, furniture and scientific or other apparatus used solely by such institution.

Oregon: The personal property of all literary and scientific institutions and the real estate belonging thereto and occupied for such purposes.

Tennessee: All property belonging to any scientific institution and used exclusively therefor, or is unimproved and yields no income. Property of such institution competing with any secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business.

Virginia: Real estate and personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union. The Virginia Historical Society.

Washington: All art, scientific or historical collections of associations using such collections for the benefit of the general public and not for profit.

Wisconsin: Personal property owned by any scientific or literary association and used exclusively as such and the real property, if not leased or used for profit, not to exceed ten acres. The occasional leasing of such buildings for schools, public lectures or concerts shall not render them liable to taxation. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, and not used for profit. Public art galleries.

MANUFACTURES, SHIPPING AND OTHER ENTERPRISES

Alabama: Taxes may be remitted on all spinning factories, and ship-building plants and on lands where located and on capital stock for a period not to exceed five years for all county and municipal purposes. Cotton mills having \$50,000 invested since 1902 to be exempt except as to lands for a period of ten years. Ship-building plants on which \$500,000 has been expended exempt except as to lands for a period of ten years from 1901.

California: All vessels of more than fifty tons burden registered at any port in the state and engaged in transportation of freight or passengers, exempt from state taxes until January 1, 1935.

Delaware: Real estate of any manufacturing or industrial improvement corporation to the extent of five acres exempt for a period of ten years. This applies to following cities: New Castle, Delaware City, Newport and certain wards in city of Wilmington.

Iowa: Mills and apparatus for the manufacture of sugar from beets, the land upon which the mill is located not to exceed ten acres, the capital invested, all personal property used therein, also all the stock, shares and certificates of the company. Exempt until January 1, 1917.

Louisiana: Steamship companies organized prior to January 1, 1916, with a capital stock of \$3,000,000 payable in cash shall be exempt from all taxes and licenses for a period of fifteen years. No leased property or chartered ship exempt nor vessels operated in the coasting trade of the United States or between ports of the United States other than Louisiana ports.

Maryland: County board of Washington county authorized to exempt manufacturing establishments, land, machinery, stock in trade and products from county taxes if ten or more wage earners are employed. Exemption for ten years. Mayor and council of Hagerstown same power to exempt from municipal taxes. Mayor and city council of Baltimore in order to encourage the development of manufactures may make abatement of municipal taxes to such industries. Mayor and council of the city of Crisfield authorized to exempt the plant of any manufacturing company from municipal taxes for not to exceed five years.

Mississippi: All permanent factories for working cotton, cement, cement-plaster, and lime, rock and stone, jute, ramie, wool, silk, furs, metals, machinery, wagons, carriages, buggies, furniture, clothing, shoes and all creameries. All these to be exempt from date of charter or operation for a period of five years.

New Hampshire: Towns may by vote exempt for a term not to exceed ten years, from town taxes any manufacturing establishment and the capital to be used, unless such establishment has been previously exempted by some town. Towns may vote to exempt for not to exceed ten years all ship-building material and the vessels constructed while in process of construction.

New Mexico: Factories such as beet sugar, broom, woolen mills, smelters, cement and plaster plants, refining or reduction works or plants constructed for the purpose of furnishing water power

for such purposes; all buildings and not to exceed one hundred acres for each factory or mill erected and operated before April 1, 1909, exempt from taxation for six years after completion.

New York: All vessels registered at any port in this state and engaged in ocean commerce between any port in the United States and any foreign port, exempt from all taxation. Also exempt from taxation, upon their capital stock, franchises and earnings, until and including December 31, 1922.

Oklahoma: All property, both real and personal, used exclusively for the manufacture of cotton, all moneys invested, loaned or used therein to be exempt for a period of ten years.

Rhode Island: Electors of any town or city may authorize that the manufacturing property and the land on which located be exempt for a period not to exceed ten years. City council of Cranston authorized to make such exemption.

Vermont: Manufacturing establishments, quarries, mines, tramways, appliances and buildings necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used, if amount invested exceeds \$1000 may be exempt by vote of town for a term not exceeding ten years. A town may vote to exempt for a term not to exceed five years real and personal property used and occupied for hotel purposes.

Washington: All ships and boats in actual construction and all materials for such construction.

Wisconsin: Property of any corporation used exclusively for the purpose of manufacturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt for a period of three years. All factories and property, real or personal, used in the manufacture of beet sugar exempt for five years from April 2, 1897.

Wyoming: Property engaged in the manufacture of beet sugar shall be exempt during the actual use of such property for a period of ten years.

PROPERTY OF MINES

Idaho: Possessory rights to public lands; mining claims not patented.

Maine: Mines of gold, silver or baser metals exempt for ten years from time of opening. But lands or surface improvements not exempt.

Nevada: Unpatented mines and mining claims are exempt but not the proceeds of the mines.

PERSONAL PROPERTY

Alabama: Family portraits. Household furniture not to exceed \$150; one yoke of oxen, one wagon, two cows and calves, twenty hogs, ten sheep, all poultry, all agricultural products raised in preceding year; manufactured articles including pig iron; provisions for family, all wearing apparel, looms and spinning wheels for use of family, farming tools to value of \$25; mechanic's tools to value of \$25; one sewing machine in each family when taxable property does not exceed \$250.

California: Growing crops exempt.

Colorado: The household goods of every head of a family to the value of \$200.

Connecticut: Wearing apparel not including watches and jewelry exceeding in value \$25; household furniture used and belonging to family to value of \$500; farming tools actually used on farm, not to exceed in value \$200; produce of farm including colts, calves, lambs; fuel and provisions for use of family; swine to value of \$50, poultry \$25, sheep and Angora goats \$100; cash not exceeding \$100; all musical instruments \$25, and all musical instruments used exclusively by churches; tools of a mechanic used by himself \$200; any horse used on parade in performance of military service; all fishing apparatus actually used, \$200.

Delaware: Provisions necessary for use of family for the year but not including live stock. Farming utensils, working tools of a mechanic or manufacturer employed constantly in their business, implements of a person's trade or profession, stock on hand of a manufacturer or tradesman, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise imported, and vessels trading from any port of this state.

Florida: All farms and grove products and all products manufactured therefrom except liquors, wine or beer, exempt when offered for sale or sold by the farmer or grower.

Georgia: All farm products including baled cotton grown in the state for the year next after their production. Toll bridges when used as a free bridge to be exempt.

Idaho: Growing crops, surgical and scientific instruments of resident physicians, surgeons and other professional men to the amount of \$400 in value when value does not exceed \$1000; tools of mechanics, miners and prospectors, tools and implements of farmers, including harness and wagons to amount of \$400 in value when value does not exceed \$1000; household goods and furniture, sewing

machines, musical instruments, wearing apparel and jewelry in actual use, to the amount of \$400 in value when value does not exceed \$1000; live stock exempt except for portion of the year such stock shall be fed and fitted for market.

Indiana: All registered bloodhounds used or kept for the purpose of apprehending criminals shall be exempt.

Iowa: Farm produce and all wool shorn from his sheep the year previous; all poultry, ten stands of bees, all swine and sheep under six months of age, all other domestic animals under one year of age; obligations for rent not yet due; family pictures; household furniture to value of \$300 and kitchen furniture; beds and bedding requisite for each family; all wearing apparel in actual use; all food provided for the family; farming utensils, team wagon and harness of the teamster, tools of any mechanic, not in any case to exceed \$300 in value. Government lands or lands purchased from the state for the year entered or purchased.

Kansas: Personal property to the amount of \$200 for each family; wearing apparel of every person.

Kentucky: Household goods or other personal property of a person with a family not to exceed \$250 in value; crops in the hands of the producer for the year previous to listing.

Louisiana: Household property to the value of \$500.

Maine: Household furniture not to exceed \$200 to a family, wearing apparel, farming utensils, mechanics' tools, and musical instruments not to exceed \$50 to a family. All mules and horses less than six months old, neat cattle thirty months old, all sheep and swine, hay, grain and potatoes, orchard products and wool of the producer.

Maryland: Crops or produce in the hands of the producer or his agent, provisions for the use of the family, working tools of mechanics or artisans, first \$300 in value of farming implements of farmer, wearing apparel except diamonds and other costly jewelry, fish while in the possession of fishermen employed in catching, salting and packing same or while in hands of their agents unsold. Household furniture for each family to the value of \$500, county board may levy for local purposes upon household furniture in excess of \$100 in value.

Massachusetts: Wearing apparel and farming utensils of every person; his household furniture not to exceed \$1000 and the necessary tools of a mechanic not to exceed \$300 in value. Mules, horses and neat cattle less than one year old, swine and sheep less than six months old and domestic fowls not to exceed \$15 in value.

Michigan: The library, family pictures, school books, one sewing machine and wearing apparel of every individual. Household furniture, provisions and fuel to the value of \$500 to each household; working tools of a mechanic not to exceed in value \$100; fire apparatus of organized and independent fire companies; all mules, horses and cattle not over one year old, all sheep and swine, not over six months old and all domesticated birds; personal property owned and used by any householder in connection with his business of the value of \$200.

Minnesota: Personal property of every head of a family liable to assessment and taxation of the value of \$100. (The constitution provides that the legislature may exempt to the value of \$200.)

Mississippi: Wearing apparel of every person, not including watches and jewelry, provisions on hand for family use, farm products in hands of producer, one gun for each owner, all poultry, household furniture not to exceed \$250 in value, two cows and calves, twenty head of sheep and goats each, all colts foaled in state under three years old, farming implements used for agricultural purposes, all pictures and works of art not kept for sale, mechanic's tools necessary to his trade, ten head of hogs.

New Hampshire: Two hogs over six months old shall, for each family, be exempt from taxation. Stock in corporations the nature and purpose of which results in the making no dividend of its profits shall not be taxed.

New Mexico: An exemption from taxation to the amount of \$200 shall be allowed each head of a family. Widows having children shall be recognized as heads of families.

New York: Household furniture and personal effects to the value of \$1000.

North Carolina: Wearing apparel, private libraries, kitchen, and other household furniture, not exceeding in value \$25 and also growing crops.

North Dakota: Personal property of each individual subject to taxation to the amount of \$50.

Ohio: From the aggregate listed value of his taxable personal property, a resident may deduct not to exceed \$100. Except dogs.

Oklahoma: Household goods of the heads of families, tools, implements and live stock employed in the support of the family, not to exceed \$100 in value and all growing crops. Family portraits. All food and fuel for use of family for a year, grain and forage for one year for the live stock used in supporting the family. Pensions from the United States or any of the states until paid

into the hands of the pensioners. All breaking and wells on land upon which final proof has not been made.

Oregon: All household furniture, domestic fixtures, household goods and effects actually in use as such in homes; also all wearing apparel, watches, jewelry and similar personal effects actually in use.

Pennsylvania: Horses, mares, geldings, mules and cattle are exempt from state taxes. Mutual loan and building associations exempt from state taxes on their capital stock, mortgages and other securities.

Rhode Island: Household furniture and family stores of a house-keeper, including beds and bedding not to exceed in value \$300; the bibles, school books, and other books in use in the family not to exceed in value \$300.

South Carolina: All wearing apparel of the family, articles provided for present subsistence of the family to the value of \$100.

South Dakota: Personal property in household furniture and provisions to the amount of not exceeding \$25.

Tennessee: All growing crops in the hands of the producer or his vendee, and manufactured articles from the produce of this state in the hands of the manufacturer. Personal property of the value of one thousand dollars in the hands of each resident taxpayer.

Texas: All household and kitchen furniture not exceeding at their true and full value \$250 to each family, in which may be included one sewing machine. All annual pensions granted by the state or the United States.

Vermont: Household furniture of each person, not exceeding \$500 in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles necessary to their work; provisions for a family for one year; live fowls not to exceed \$20 in value; one watch; one organ or piano; sheep, cattle, horses and swine not more than four months old April 1st; hay and produce for wintering the stock; for each person one wagon, one sleigh and harnesses for using same. But no pleasure wagon or other vehicle exceeding \$100 in value shall be exempt.

Washington: Personal property of each head of a family or widow to an amount of \$300.

West Virginia: All personal property on hand for use and support of live stock and provisions for use of family, also family libraries.

Wisconsin: Wearing apparel, including personal ornaments and

jewelry habitually worn, family portraits, private libraries not exceeding in value \$200, kitchen and other household furniture and furnishings, one piano, organ or melodeon, and other musical instruments, growing crops. Tools of a mechanic, farm machinery. One bicycle. One sewing machine. Firearms not to exceed in value \$25. Not to exceed five swarms of honey bees. Poultry not to exceed in value \$25. Farm animals born after 31st of December preceding the day of assessment. One watch of owner. Provisions and fuel for family for six months. Personal property of insurance companies. Pensions receivable from the United States.

Wyoming: Household and kitchen furniture, beds and bedding, wearing apparel of every person, food for each family, not to exceed in all, the value of \$100. Live stock exempt from paying a proportionate amount of taxes based on the time such live stock are grazing in some other state.

PROPERTY OF RAILROADS

Louisiana: Any railroad or part thereof constructed between January 1, 1905, and January 1, 1909, shall be exempt from taxation for a period of ten years upon all its property except depots, warehouses and station houses, and grounds at terminal points and double tracks.

New Hampshire: Any portion of a railroad which has not been completed and opened for use for a period of ten years prior to the fifteenth of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation.

New Mexico: To encourage railroad construction, all railroads hereafter constructed (1915) shall be exempt from taxation until the expiration of six years from completion of railroad and branches.

PROPERTY OF RELIGIOUS INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more, five acres, and buildings used exclusively for religious purposes.

Arizona: Churches and buildings used for religious worship, furniture, equipments and grounds, provided rent is not paid for grounds, and grounds not to be used for profit.

Arkansas: Houses used exclusively for public worship together with necessary grounds not leased or used for profit.

California: All buildings and the grounds necessary when used solely and exclusively for religious purposes. No building rented

for religious purposes and rent received by the owner shall be exempt.

Colorado: Buildings and grounds used exclusively for religious worship. Parsonages, the value of which does not exceed \$3000, exempt; over \$3000, taxed.

Connecticut: Buildings or portions of buildings exclusively occupied as churches; parsonages to the value of \$5000, while used solely as such; nonincome-producing buildings and land on which they stand, to the value of \$1000, owned by church and located on land owned by any incorporated camp-meeting association; buildings owned and used exclusively for ecclesiastical societies, not including any real estate conveyed by any ecclesiastical society without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation and not including any real estate leased or used for other than the specific purposes of such society, nor including lands granted and given for the maintenance of the ministry of the gospel while leased. Stock or securities issued to raise funds for the erection or repair of a church. Any church or ecclesiastical society may hold exempt from taxation personal property consisting of bonds, mortgages or funds invested to an amount not to exceed in value \$10,000, such property and the revenue therefrom to be used exclusively for maintenance of public worship and provided that such church or society shall not have property exceeding in value \$20,000 exempt.

Delaware: All real and personal property belonging to any church or religious society and not held by way of investment.

Florida: All houses of public worship and the lots on which they are situated, all pews and furniture, every parsonage. Any building being a house of worship which shall be rented or hired for any purpose except for schools or place of worship shall be taxed.

Georgia: Places of religious worship.

Idaho: Property belonging to any religious corporation or society used exclusively for and in connection with public worship, and any parsonage owned and occupied.

Illinois: All property used exclusively for religious purposes, or for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

Indiana: Building used for religious worship, the pews and furniture therein, the parsonage belonging thereto and occupied as such, and the land on which buildings located not to exceed

ten acres. If such property is used for other purposes, it shall not be exempt.

Iowa: All grounds and buildings used for religious institutions and societies devoted solely to the appropriate objects of these institutions, not exceeding 160 acres, and not leased or otherwise used for profit. Moneys and credits belonging exclusively to such institutions and devoted solely to sustaining them, but not to exceed in amount or income the amount prescribed by their charters or articles of incorporation.

Kansas: Buildings used exclusively for public worship, grounds not to exceed ten acres, if not leased or used for profit; parsonages and ground not to exceed one-half acres; all that portion of any building and the ground on which located belonging to any religious society to be exempt if leased or rented and the net rents applied exclusively to religious purposes. All moneys and credits belonging exclusively to such societies and used solely to sustain them but not to exceed the amount prescribed by the charter.

Kentucky: Buildings actually used for religious worship, and grounds attached not to exceed one-half acre in cities or towns and two acres in the country; all parsonages or residences owned by any religious society and grounds attached not to exceed one-half acre in cities or towns and two acres in the country.

Louisiana: Places of religious worship, the rectories and parsonages of churches and grounds used exclusively as residences of the ministers in charge.

Maine: Houses of religious worship, vestries, pews and furniture except for parochial purposes, tombs and rights of burial; parsonage not to exceed \$6000 in value from which no rent is received, and personal property not to exceed \$6000 in value.

Maryland: Buildings used exclusively for public worship and the furniture therein, the parsonage connected therewith and the grounds necessary for such buildings and parsonages.

Massachusetts: Houses of religious worship, pews and furniture, but exemption not to extend to portions of such houses used for other than religious worship or instruction.

Michigan: Houses of public worship, land on which they stand, furniture therein and all rights in the pews. Parsonage owned and occupied as such.

Minnesota: All churches, church property and houses of worship.

Mississippi: All property, real and personal, belonging to any

religious society and used exclusively for such purposes and not for profit. All revenues derived from such property if used for religious purposes.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for religious purposes.

Montana: Such property as is used exclusively as places of actual religious worship, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for religious purposes.

Nevada: Buildings used for religious worship, their furniture and equipment, lots on which located used and necessary to such church. Such property used exclusively for other than church purposes and any rent received from it shall not be exempt. Y. M. C. A. property also exempt.

New Hampshire: Houses of public worship, \$2500 of the value of parsonages owned by religious societies and occupied by their pastors. Personal and real property of religious societies and temperance societies. Provided none of the income or profits is divided among the stockholders or members or used for other than religious purposes. Amount of exemption in each case limited to \$150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings actually used for religious purposes and not conducted for profit. Land not to exceed five acres. Furniture and personal property and the endowment fund held exclusively for religious purposes of the corporation owning building. Parsonage and land on which located actually used by the officiating clergyman not to exceed \$5000.

New Mexico: Grounds and buildings, books, papers and apparatus of religious institutions and societies, when used exclusively for that purpose and not for profit.

New York: The real and personal property of a corporation or association, organized for religious purposes exclusively and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. Property held by any officer of a religious denomination entitled to same exemptions as property held by a religious corporation. Dwelling houses and lots actually used by officiating clergymen not to exceed \$2000. Real and per-

sonal property of a minister or priest, and the property of a widow of such minister while she remains such, not to exceed \$1500.

North Carolina: Buildings and land owned and occupied by churches and used exclusively for religious worship or for a parsonage with the land necessary therefor. Furniture, furnishings and books owned by churches or religious bodies and used for worship or for residence of minister. Also ministers' private libraries. The occasional leasing such buildings for schools, public lectures or concerts or the leasing of such personages shall not render them liable to taxation. Y. M. C. A. also exempt as to its real and personal property and endowment funds.

North Dakota: All houses used exclusively for public worship and the lots upon which erected. All real property not to exceed one acre in extent and buildings thereon used for religious purposes or for parsonages. All personal property used for religious purposes exempt.

Ohio: Houses used exclusively for public worship, the books and furniture therein, and the ground attached to such buildings and necessary for such purposes and not leased or used for profit. Moneys, funds or credits and the income therefrom, belonging to Friends, German Baptists or Dunkers, and used exclusively for the support of their poor.

Oklahoma: All property and mortgages on same used exclusively for religious purposes. All libraries and office equipment of clergymen actively engaged in ministerial work.

Oregon: All houses of public worship, the lots on which located and the pews and furniture therein, all burial grounds, tombs and rights of burial. Any part of a building, being a house of public worship, and kept or used as a store or shop or for other purpose shall be taxed upon the cash valuation.

Pennsylvania: All churches or other regular places of stated worship and grounds necessary for use of same.

Rhode Island: Buildings used for religious worship and the land on which located not to exceed one acre and used exclusively for religious purposes.

South Carolina: All houses used exclusively for public worship, books and furniture therein, grounds not to exceed two acres, and the parsonage and lot on which situated, so long as no income is derived therefrom. Property of Y. M. C. A. not to exceed three acres, books, furniture and apparatus. Exemption not to apply to such portions of building as may be rented for other purposes.

Tennessee: All property belonging to any religious institution

and used exclusively therefor, or is unimproved and yields no income. Property of such institutions used in secular business to be taxed on its whole or partial value, the proportion dependent upon the extent of its competition with secular business.

Texas: Houses used exclusively for public worship, furniture therein and the grounds attached and necessary for the use thereof and not leased or used for profit. All endowment funds of institutions of religion not used with a view to profit. Land and property purchased at foreclosure to protect funds invested in bonds or mortgages shall be exempt only for two years after such purchase. Y. M. C. A. and Y. W. C. A. also exempt.

Utah: Lots with the buildings thereon used exclusively for religious worship.

Vermont: Real and personal estate used for pious purposes. Lands leased by towns for the support of the gospel. Buildings owned and occupied by a Y. M. C. A., the income of which is entirely used for such purposes and which maintains a free public reading room. Property exempt for pious purposes as follows: a church edifice, a parsonage and the outbuildings of such church or parsonage, lands adjacent thereto used as a lawn, playground or garden and the so-called glebe lands.

Virginia: Buildings with land occupied and owned by churches or religious bodies and used exclusively for religious worship or for the residence of the minister with adjacent land reasonably necessary for the convenient use thereof. Y. M. C. A. and other similar organizations exempt. Furniture and furnishings of buildings used as churches and parsonages. Personal property including endowment funds of the Y. M. C. A. and similar organizations.

Washington: All churches built and supported by donations whose seats are free, all ground not exceeding 120 feet by 200 feet, together with parsonage. The area of unoccupied ground exempted in connection with both church and parsonage shall not exceed 120 by 120 feet. Grounds to be used wholly for church purposes. Property of nonsectarian organizations conducted primarily for religious purposes and not for profit.

West Virginia: Property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto.

Wisconsin: Personal property owned and used exclusively by any religious association and the real property, if not leased or used for profit, not to exceed ten acres. Parsonages whether occupied by the pastor permanently or rented for his benefit. The

occasional leasing of such buildings for schools, public lectures or concerts, or the leasing of such parsonages, shall not render them liable to taxation. Lands not exceeding ten acres and buildings thereon owned by corporations, organized for moral, religious and educational purposes and used for annual encampments or assemblies and not for profit.

Wyoming: Lots with the buildings thereon used exclusively for religious worship and church parsonages.

RURAL CREDIT SHARES

Kansas: The amount to the credit of such rural credit shares shall be exempt from taxation.

Louisiana: Capital, surplus and personal estate of corporations, having a full paid cash capital stock of not less than \$250,000 and organized after November 23, 1912, for the purpose of lending money on mortgages on country property in the state at not to exceed six per cent net to the borrower shall be exempt from taxation for a period of twenty years.

SAVINGS BANKS DEPOSIT, BUILDING AND LOAN, ETC.

New Hampshire: The portion of savings deposits invested in bonds or notes of the state, counties, municipalities, school districts and village precincts to be exempt from taxation.

New York: Savings bank deposits and accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured; the accumulation of any incorporated cooperative loan association upon the share of such association held by any person; personal property of fire casualty or surety insurance in this state, equal in value to the unearned premiums required to be charged as a liability. Moneys of any society doing a life or casualty insurance business, upon the cooperative or assessment plan to be used in the payment of benefits. Personal property in excess of \$100,000 of a mutual life insurance corporation incorporated in this state before April 10, 1849.

Vermont: Cooperative savings and loan association deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks or institutions for savings from taxation.

Wisconsin: Capital stock, instalments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building associations. Capital stock of mutual cooperative corporations.

PROPERTY OF VETERANS

California: Property to the amount of \$1000 of veteran who is a resident, his widow or his mother or father, not to apply if person owns property to the value of \$5000.

Connecticut: Property to the amount of \$3000 of any pensioned soldier, sailor or marine of the United States who, while in service, lost a leg or arm or suffered disabilities equivalent to such loss. Property to the amount of \$1000 of every resident who has served in any branch of the army or navy of the United States in time of war and been honorably discharged. Property to the amount of \$1000 of the widow resident of the state or if no widow, of the widowed mother resident of the state of every person who has so served and has died either during his term of service or after receiving his honorable discharge.

Property to the amount of \$1000 of a veteran of any war and retired from the navy, marine corps, or revenue marine service after thirty years of service on account of having reached the age limit or from mental or physical disability. Property to the amount of \$1000 of pensioned widows, fathers and mothers resident of the state of soldiers, sailors and marines who served in either branch of the United States army or navy.

Delaware: Property used exclusively for soldiers' rest rooms.

Florida: Every person who has lost a limb or been disabled in war and dependent upon their own exertions so that they are disqualified for manual labor shall have property to the value of \$200 exempt.

Idaho: Property belonging to honorably discharged soldiers and sailors who are residents and who served in the army or navy of the United States during the War of the Rebellion not to exceed \$1000 in value to any one family, when the total valuation of the property of such family does not exceed \$5000.

Iowa: The property not to exceed \$1500 in value, and poll tax of any honorably discharged Union soldier or sailor of the Mexican War or the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor.

Massachusetts: Soldiers and sailors who served in the army or navy of the United States in the War of the Rebellion and were honorably discharged and who by reason of such service lost sight of both eyes, or one eye, and who lost one or both feet or hands, or who are permanently incapacitated otherwise shall have their property exempt to the amount of \$2000 in value if the whole estate of such person does not exceed in value \$5000. Wives or widows

of soldiers entitled to same exemption. Other veterans, their wives or widows exempt to amount of \$1000 if whole estate does not exceed \$5000 in value.

Michigan: All real estate to the value of \$1000 used and owned as a homestead by any soldier or sailor, who served three months or more during the Civil or Mexican War; same exemption to wife or widow. Pensions receivable from the United States.

New Hampshire: Soldier or sailor who served for sixty days or more in the army or navy of the United States during the War of the Rebellion and received an honorable discharge, and the wife or widow, shall be exempt on his taxable property to the value of \$1000 if he or his wife do not own property to the value of \$3000 or more.

New Jersey: Soldiers and sailors honorably discharged, and their widows during widowhood, to be exempt upon a valuation not to exceed \$500. Members of national guard allowed same exemption during service. Same exemption to active and exempt firemen.

New York: Real property purchased with the proceeds of a pension granted by the United States, and owned by the pensioner, or by his wife or widow, exempt from taxation not to exceed \$5000 of such pension money, if application is made therefor. Not exempt from school or highway taxes.

Oklahoma: Personal property of all ex-Union and ex-Confederate soldiers, and all widows of such soldiers, who are heads of families, to the amount of \$200 in value. Also exempt from paying any license for peddling or lecturing.

Rhode Island: Property of any honorably discharged Union soldier or sailor or the widow remaining unmarried, or the property of the wife shall be exempt to the amount of \$1000 unless possessed of property to the value of \$5000.

Vermont: Real or personal property owned by an honorably discharged veteran of the army or navy of the United States who served in the Civil War, or the widow of such veteran if she is entitled to pension, shall be exempt to the extent of \$500 if aggregate of real and personal estate does not exceed \$1500.

WATER POWER AND OTHER PLANTS

Alabama: Hydro-electric plants for the production and distribution of electricity exempt for ten years. Plants already developed not exempt. Calcium cyamid plants also exempt for a period of ten years except as to lands.

Arkansas: All works, machinery and fixtures owned by town and used exclusively for conveying water thereto.

California: Rights of way and other property belonging to any irrigation district shall not be taxed for state and county or municipal purposes.

Colorado: Property of drainage district exempt. Also ditches, canals and flumes used for irrigating lands, if water is not sold for the purpose of deriving a revenue therefrom.

Connecticut: Land owned or taken by a municipality for water supply purposes shall be exempt from taxation provided the inhabitants of the town in which the land is located have the right to the use of and do actually use such water.

Idaho: Irrigation canals and ditches and the water rights thereto when no water is sold or rented from any such canal or ditch and is used only to irrigate lands in this state.

Illinois: All works, machinery and fixtures of drainage districts, when used exclusively for pumping water from the ditches and drains of such district.

New Hampshire: Improvement caused by reclaiming swamp or swale lands for purposes of agriculture exempt for ten years.

New Mexico: Irrigation ditches, canals and flumes belonging to communities and used exclusively for irrigating lands without charge for water shall be exempt. All irrigation ditches, canals and reservoirs used for storing or conducting water for irrigation purposes shall be exempt for a period of six years from the commencement of construction.

Oklahoma: Any water users' association authorized to furnish water only to its stockholders shall be exempt from the payment of any incorporation and any annual franchise tax. Any corporation successfully bringing to the surface the "underflow" waters for irrigation purposes shall have all personal property owned or used in such development exempt from taxation for period of five years. Municipality may exempt for five years like corporation developing gravity underflow water plants.

Utah: Ditches, canals and flumes, owned and used exclusively for irrigating lands owned by individuals or corporations or its individual members.

MUNICIPAL WATER WORKS

Illinois: All works, machinery and fixtures belonging exclusively to any town, village or city and used exclusively for conveying water to such municipalities.

Kansas: All works and machinery owned by any municipality and used exclusively for conveying water thereto.

Maine: Aqueducts and fixtures of any corporation supplying a town with water for fire purposes without charge. Exemption does not extend to capital stock or real or personal property of corporation.

Ohio: Plant and fixtures belonging to a city or village and used exclusively for conveying water to it or for heating or lighting it.

Rhode Island: Municipality may exempt pipes and reservoirs and the land and works therewith connected from taxation.

Texas: All works, machinery or fixtures belonging to any town and used for conveying water to such town.

Vermont: Municipal electric light plants when located outside the town wherein the municipality owning the same is situated shall not be exempt.

PROPERTY OF WIDOWS

Arizona: Property of widows who are residents to the amount of \$1000 for each family when total assessment does not exceed \$2000.

Florida: Every widow dependent upon her own exertions shall have property to the value of \$200 in the county in which she resides exempt.

Idaho: Property belonging to fatherless children under eighteen years old, and widows, not to exceed \$1000 in value to any one family, when the total valuation of the property of such family does not exceed \$5000. Such owners must be residents of the state.

Massachusetts: Property to the amount of \$500 in value of a widow, of an unmarried woman over twenty-one years of age, of a person above the age of seventy-five years or of any minor whose father is deceased, when whole estate does not exceed \$1000 in value.

Nevada: Property of widows and orphan children, residents of the state, not to exceed \$1000 to any one family.

New Mexico: Widows having children shall be recognized as heads of families and be exempt from taxation to the amount of \$200.

MISCELLANEOUS EXEMPTIONS

Alabama: Patent right on any article designed to protect human life and property exempt for ten years.

Delaware: Unimproved marsh land adjacent to Delaware bay or

any of its tributaries that was not assessed in 1881 at more than \$2 an acre shall, when purchased and located upon by colonies of immigrants of ten or more families, be exempt from all taxes for a period of ten years.

Idaho: Cooperative telephone lines from which no profit is derived or upon or over which no fees or tolls are charged.

Louisiana: All buildings and property used exclusively for public monuments or historical collections, all books and philosophical apparatus and all paintings and statuary of any association kept in a public hall and not used for profit.

Legal reserve of life insurance companies organized under the laws of the state exempt from all taxation.

New York: Bond, mortgage, note, contract, account or other demand belonging to a nonresident and deposited in this state for collection; products of another state consigned to agent in this state for sale on commission; moneys of a nonresident in possession of agent for investment.

Toll houses and other fixtures and all property belonging to any plank road or turnpike corporation exempt until surplus annual receipts shall exceed seven per cent a year on first cost of road.

Ohio: Funds raised and set apart for the purpose of building monuments to the soldiers of this state, also monuments and monumental buildings. Lands held and used as the place of interment of a distinguished deceased person and moneys raised for caring for such monument. Real estate held by soldiers memorial associations, monumental building associations. Lands on which are situated prehistoric earthworks or an historic building and not held for profit but dedicated to the public.

Oklahoma: Cotton ginners' insurance companies by reason of being mutual in their nature are exempt from all taxation.

South Carolina: No occupation license or tax to be collected from any person engaged in the business of buying or selling cotton in bales or cotton seed. Foregoing not to apply to certain cities and counties. Teachers and clergymen exempt from paying professional license tax in cities of over 40,000 inhabitants. All soldiers and sailors of the Confederate states exempt from all licenses.

Vermont: Buildings and improvements made, on land unoccupied and neglected for at least two years preceding purchase, may be exempt for five years if town so votes.

Part 3

Table Showing Value of Public Property and Taxable and Exempt Property in all the States

In order to ascertain the amount of exempt property in the states which do not make any returns on this class of property, the federal government, through the bureau of the census, and, using the statistics on exempt property presented by the states of New Jersey, New York and Ohio, and the District of Columbia, as a basis, arrived at an amount for each state which was obtained by averaging the exempt property as a certain percentage of the value of the taxed real property and improvements. "In 1900, the estimated value of exempt property was 13.4 per cent of the estimated true value of taxed real property and improvements; in 1904, it was 12.3 per cent of such estimated value. From the conclusion arrived at, that the value of exempt property increased with as great rapidity as that of taxed property, it was decided to make the ratio (for 1912) 12½ per cent."¹ As this table, worked out by the Census Bureau, presents the only available data for all the states, it is included as a part of this study.

¹Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, 1: 16.

Value of public property of states, counties and of incorporated places having
a population of 2500 and over: 1913

(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 2,
p. 52, 343, 710-713)

STATE	VALUE OF PUBLIC PROPERTY OF GOVERNMENTAL SUBDIVISIONS FOR YEAR 1913			
	Property of states	Property of counties	Property of municipalities	Total
Alabama.....	\$9 791 182	\$7 520 590	\$17 583 987	\$34 895 759
Arizona.....	2 147 200	1 676 293	4 090 702	7 920 195
Arkansas.....	7 041 571	5 860 235	8 576 511	21 478 317
California.....	53 829 469	72 555 377	203 446 502	329 831 348
Colorado.....	12 716 500	4 466 036	39 967 330	57 149 866
Connecticut.....	12 826 612	2 533 489	64 308 107	79 668 208
Delaware.....	2 465 000	894 000	5 543 868	6 902 868
Florida.....	2 471 769	9 445 262	14 823 578	26 740 609
Georgia.....	4 719 900	17 198 221	37 135 057	59 053 778
Idaho.....	4 691 680	1 308 581	4 832 838	10 833 099
Illinois.....	44 215 230	37 981 721	271 082 132	353 279 083
Indiana.....	23 157 960	26 178 512	55 751 160	105 087 632
Iowa.....	20 545 223	13 950 114	40 809 108	75 304 445
Kansas.....	18 242 808	7 943 573	25 013 645	51 200 026
Kentucky.....	9 848 583	16 254 166	33 631 206	59 733 955
Louisiana.....	5 701 698	10 263 465	39 906 462	55 871 625
Maine.....	4 762 076	2 524 338	25 513 229	32 799 643
Maryland.....	8 867 296	8 573 532	52 591 510	70 032 338
Massachusetts.....	51 358 057	10 972 871	395 897 873	458 228 801
Michigan.....	20 732 097	13 352 111	110 149 083	144 413 291
Minnesota.....	22 454 023	12 455 972	72 562 412	107 472 407
Mississippi.....	12 543 528	13 206 539	8 726 996	34 477 063
Missouri.....	11 750 515	16 005 218	116 128 965	143 884 698
Montana.....	4 859 461	4 594 449	6 907 025	16 360 935
Nebraska.....	8 786 615	6 221 143	25 239 790	40 247 548
Nevada.....	1 755 250	1 566 097	687 070	4 008 417
New Hampshire.....	3 879 000	2 098 516	17 580 904	23 558 420
New Jersey.....	16 872 594	33 089 885	135 645 218	185 607 697
New Mexico.....	21 148 450	1 557 522	1 229 608	4 935 580
New York.....	105 959 252	25 166 832	1 423 475 081	1 554 601 165
No. Carolina.....	11 648 163	12 793 802	12 026 602	36 468 567
No. Dakota.....	4 818 492	2 933 378	4 079 243	11 831 113
Ohio.....	48 666 806	38 749 343	253 604 765	341 050 914
Oklahoma.....	10 890 371	3 976 554	23 850 782	38 717 707
Oregon.....	7 670 633	7 305 093	31 768 603	46 744 329
Pennsylvania.....	.....	50 100 265	424 478 688	.....
Rhode Island.....	7 173 995	.....	31 588 956	.....
So. Carolina.....	9 659 000	4 803 666	10 027 827	24 490 493
So. Dakota.....	3 544 802	3 192 277	5 188 190	11 925 269
Tennessee.....	4 635 246	15 032 033	37 189 740	56 857 019
Texas.....	13 675 000	23 045 412	55 391 216	92 111 628
Utah.....	3 659 375	2 254 865	16 617 453	22 537 693
Vermont.....	2 200 934	561 600	9 491 730	12 254 273
Virginia.....	12 342 862	6 280 287	34 080 966	52 704 115
Washington.....	16 739 943	6 993 514	71 567 025	95 300 482
West Virginia.....	9 227 000	6 805 165	10 825 017	26 857 182
Wisconsin.....	18 968 466	12 928 260	51 700 227	83 596 953
Wyoming.....	897 500	833 301	4 437 657	6 168 458

Estimated true value of all property, both taxable and exempt, for years 1890-1912
(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 1, p. 24-25)

STATE	1912			1904			1900			1890		
	Taxable	Exempt	Total	Taxable	Exempt	Total	Taxable	Exempt	Total	Taxable	Exempt	Total
Alabama.....	\$2 050 014 767	\$77 040 163	\$935 226 044	\$29 788 217	\$747 217 881	\$776 006 098	\$27 464 597	\$604 242 859	\$631 711 456	\$18 530 645	\$650 242 101	\$718 772 252
Arizona.....	1 457 099 309	14 752 821	225 048 699	80 653 006	173 778 284	254 431 290	89 237 208	118 705 252	207 942 460	18 175 724	226 118 184	244 293 908
Arkansas.....	7 157 533 689	71 988 067	780 660 154	23 247 818	580 641 049	603 888 867	23 376 262	435 852 255	459 228 517	19 205 167	478 433 684	507 648 682
California.....	8 023 435 581	440 768 696	3 880 815 259	234 675 847	2 997 281 110	3 231 956 957	221 202 145	2 378 185 352	2 600 390 497	155 548 275	2 755 938 772	3 031 487 044
Colorado.....	2 286 478 777	100 444 806	1 100 772 243	100 760 864	835 262 148	936 023 012	102 008 476	1 060 648 920	1 162 651 396	85 063 347	1 247 714 743	1 332 778 185
Connecticut.....	2 153 511 444	131 943 215	1 316 785 070	97 849 093	1 107 826 844	1 205 671 937	90 026 013	777 097 272	867 123 285	57 422 947	924 546 232	1 021 970 182
Delaware.....	203 721 970	14 226 634	231 332 004	8 928 072	203 207 700	212 130 772	8 303 783	171 240 305	189 544 107	4 438 400	193 982 505	208 416 905
Florida.....	1 014 585 076	34 553 152	412 429 119	18 980 681	337 030 957	356 011 638	18 706 012	376 428 228	395 134 240	13 061 160	408 195 400	431 256 560
Georgia.....	2 299 197 590	83 403 270	1 121 403 537	45 982 134	893 335 741	939 318 875	42 664 709	820 069 810	862 734 519	32 339 639	895 074 158	927 414 797
Idaho.....	591 073 842	17 231 315	276 769 076	66 102 787	209 591 143	275 693 930	66 783 663	140 629 266	207 412 929	67 267 335	274 680 264	302 149 600
Illinois.....	14 596 467 687	887 983 145	8 534 009 347	282 546 844	6 719 615 640	7 502 162 484	256 860 760	4 880 750 239	5 361 511 079	186 001 480	5 547 512 559	6 107 523 639
Indiana.....	4 951 061 490	243 621 010	2 992 347 825	113 433 014	2 500 910 147	2 614 343 161	105 201 140	2 409 711 007	2 514 422 147	82 079 907	2 596 501 054	2 678 573 961
Iowa.....	7 437 094 834	431 359 377	3 943 314 927	105 201 140	3 271 559 950	3 376 874 077	96 309 095	4 203 069 045	4 299 388 140	61 231 182	4 360 619 322	4 421 850 504
Kansas.....	4 393 844 208	221 888 330	2 185 604 640	67 520 603	1 874 680 694	2 042 205 297	63 310 669	1 766 098 702	1 829 309 371	59 625 779	1 888 934 142	2 008 263 913
Kentucky.....	2 152 097 565	115 670 060	1 449 855 578	77 030 652	1 291 801 935	1 368 832 587	73 328 763	1 112 006 936	1 195 335 700	32 244 799	1 227 580 499	1 259 825 298
Louisiana.....	2 056 572 340	107 865 400	979 711 110	52 517 896	764 752 119	817 264 015	50 405 884	462 482 339	512 888 223	32 819 258	545 707 481	578 526 739
Maine.....	1 030 366 547	39 227 480	748 934 272	26 688 450	656 471 759	683 156 231	25 661 972	469 010 651	494 672 622	20 123 477	514 796 099	534 919 566
Maryland.....	2 002 216 220	178 742 144	1 417 289 767	94 198 405	1 228 238 869	1 322 437 274	89 134 089	929 180 108	1 018 318 197	156 294 850	1 174 613 047	1 231 312 907
Massachusetts.....	5 753 230 115	567 758 277	4 533 118 204	423 460 709	4 001 437 029	4 424 897 733	357 466 826	4 067 430 203	4 424 897 733	225 584 907	4 650 022 640	4 975 519 547
Michigan.....	5 169 022 582	258 000 069	3 149 117 130	133 301 987	2 533 306 967	2 666 618 954	120 074 556	2 026 354 616	2 146 719 172	68 661 056	2 215 380 228	2 384 999 354
Minnesota.....	5 266 950 787	280 376 230	3 220 812 092	122 000 984	2 396 775 610	2 518 787 694	116 845 207	1 613 321 819	1 635 117 026	78 530 108	1 713 648 134	1 791 763 242
Mississippi.....	1 306 384 960	38 375 060	674 747 251	13 501 771	544 426 038	557 927 809	13 155 505	441 714 038	474 871 543	81 865 038	556 736 581	588 638 620
Missouri.....	5 546 493 103	205 523 006	3 598 131 022	161 466 429	3 105 275 171	3 266 741 603	139 257 810	2 316 037 907	2 455 789 717	98 097 895	2 553 887 612	2 651 987 507
Montana.....	1 113 068 146	30 724 840	630 190 223	110 120 990	500 906 497	611 027 487	112 990 610	355 037 314	467 037 824	84 886 048	551 923 872	586 819 920
Nebraska.....	3 003 133 830	180 852 951	1 948 808 786	60 754 847	1 565 111 824	1 626 876 633	61 091 379	1 113 271 950	1 174 968 329	67 051 718	1 242 020 047	1 311 071 765
Nevada.....	441 382 827	15 626 083	139 667 312	81 067 195	1 049 509 239	1 130 576 434	22 576 610	305 476 058	328 052 672	72 634 272	400 685 344	422 716 946
New Hampshire.....	613 441 572	35 878 897	493 266 570	23 522 634	2 439 844 251	2 463 366 885	193 748 883	1 372 650 842	1 565 365 724	567 017 487	2 132 383 211	2 289 446 695
New Jersey.....	5 361 917 422	381 114 856	3 022 496 202	213 123 771	2 539 844 251	2 753 968 022	87 532 512	1 353 612 183	1 440 174 695	155 815 827	1 596 000 522	1 751 816 349
New Mexico.....	501 627 424	12 105 602	244 949 204	87 313 440	1 114 493 703	1 191 813 147	99 836 434	809 684 504	909 497 938	45 206 291	954 704 139	1 000 000 170
New York.....	21 012 629 597	3 008 475 716	13 439 857 904	1 329 184 393	11 514 493 703	12 843 681 097	99 836 434	8 009 684 504	8 109 570 000	1 555 815 217	9 665 385 217	10 221 260 434
North Carolina.....	1 745 233 606	62 340 084	811 868 694	30 203 524	653 326 100	683 534 614	28 600 020	565 365 238	593 965 259	178 761 761	772 727 020	801 488 781
North Dakota.....	2 037 620 024	104 000 937	307 009 825	32 793 084	503 589 262	536 382 346	38 791 303	289 800 291	328 591 594	45 206 291	373 797 885	398 998 476
Ohio.....	8 552 130 667	356 302 276	5 093 116 818	253 852 048	4 779 752 127	5 033 604 175	239 252 326	3 795 566 557	4 035 318 883	155 815 827	4 191 134 710	4 347 253 537
Oklahoma.....	4 321 150 418	289 941 500	1 708 235 268	1 386 799 787	1 388 265 053	2 776 560 840	1 423 314 740	1 170 701 764	1 337 258 822	137 258 822	1 474 510 586	1 611 769 408
Oregon.....	1 843 542 127	100 812 336	705 909 792	86 143 440	547 366 333	633 519 773	85 513 306	515 184 012	600 697 318	75 212 182	675 909 500	720 121 682
Pennsylvania.....	14 137 272 911	1 320 257 366	10 813 641 719	659 978 587	8 726 468 125	9 386 446 712	588 671 991	5 981 790 457	6 570 462 448	208 950 993	6 779 413 441	7 249 364 441

1 Includes Indian Territory.

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Estimated true value of all property, both taxable and exempt, for years 1890-1912 (concluded)
 (Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 1, p. 24-25)

STATE	1912		1904		1900		1890	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Rhode Island.....	\$822 693 475	\$78 109 215	\$744 480 792	\$54 868 809	\$659 193 950	\$51 370 906	\$477 994 216	\$26 168 136
South Carolina.....	1 301 406 985	49 993 768	565 823 531	20 029 691	466 657 036	19 021 012	392 561 970	8 439 333
South Dakota.....	1 330 693 417	67 880 008	628 536 179	51 304 760	499 002 245	53 730 335	391 688 416	33 452 883
Tennessee.....	1 834 354 927	85 993 334	1 058 104 563	46 119 416	916 433 795	40 238 205	863 381 544	24 574 599
Texas.....	6 552 242 164	307 666 977	2 736 952 919	99 369 084	2 218 097 045	103 154 586	2 015 500 849	90 075 017
Utah.....	734 811 880	46 801 510	406 772 313	80 096 302	333 081 666	70 574 420	200 330 732	59 080 502
Vermont.....	496 935 964	30 325 811	341 662 644	18 667 938	311 778 890	18 157 918	253 744 036	11 823 287
Virginia.....	2 174 685 192	115 228 594	1 235 368 421	52 661 759	1 053 082 790	48 026 906	841 238 254	21 079 810
Washington.....	3 084 690 780	163 069 843	986 109 383	65 502 049	722 825 179	58 773 893	710 790 065	49 908 601
West Virginia.....	2 179 527 639	124 043 570	814 340 202	25 659 947	635 607 830	24 044 721	426 887 358	12 067 523
Wisconsin.....	4 282 454 539	205 270 719	2 733 614 297	105 063 942	2 308 834 885	96 519 542	1 757 752 768	75 555 815
Wyoming.....	344 834 812	9 010 015	255 824 200	73 748 041	207 582 980	73 849 099	103 673 386	66 100 324

Part 4

Tables Showing Amount of Property Exempt from Taxation in the States of Connecticut, Massachusetts, New Jersey and Rhode Island.

Every revenue system should include the gathering of statistics on each class of property both as to its value for purposes of assessment and exemption. There are but few states that have developed an adequate statistical presentation of the results of the valuations both for purposes of assessment and exemption.

The states of Connecticut, Massachusetts, New Jersey, New York and Rhode Island alone of all the states attempt to give figures which show the assessed value of taxable property and the value of property exempt. These states, however, err in that no place in their tax reports do they show for purposes of comparison and analysis a complete table by years of the kinds and amount of exempt property, of assessed property and the percentage that the exempt property is of the assessed. The tables which follow have been compiled from a study of the tax reports of each state and are so arranged as to show the comparative relation of the property exempt to the property assessed. Massachusetts makes no report of the amount of public property exempt from taxation. The tables for New York State, by reason of their length, follow Rhode Island.

Connecticut

Comparative statement showing total valuations of exempted property in 1910 and 1914

Table 1 — Classification by subject

SUBJECTS	1914 VALUATION	1910 VALUATION	PERCENT- AGE OF INCREASE SINCE 1910	PERCENT- AGE OF DECREASE SINCE 1910
Public schools.....	\$22 220 359	\$18 825 057	18 03	.....
Private schools, colleges etc.....	24 207 037	20 397 083	18 6	.....
Ecclesiastical societies.....	34 565 062	30 898 783	11 8	.....
Cemeteries.....	3 471 653	3 176 851	9 2	.....
Benevolent and charitable societies, penal institutions, etc.....	18 670 677	14 081 222	32 5	.....
Scientific, literary etc., societies.....	2 804 795	1 734 595	61 6	.....
Public libraries.....	3 687 300	3 279 089	12 4	.....
Agricultural societies.....	183 500	193 025	.....	4 9 ^a
Soldiers, sailors and blind persons.....	5 558 234	6 208 046	.....	10 4
Fire departments and hose companies.....	3 333 857	2 563 111	30 07	.....
Public buildings not included above.....	18 670 206	a	.....	6 3
Tree plantations.....	780	1 000	.....	.....
Parks and playgrounds.....	11 211 164	8 984 604	24 7	.....
Miscellaneous statutory exemptions.....	18 830 114	132 617 608	.....	42 2
Special exemptions by towns and assessors.....	854 069	1 239 967	.....	31 1
Totals.....	\$168 268 897	\$144 200 941	16 6	.....

Table 2 — Classification by ownership

OWNERSHIP	1914 VALUATION	1910 VALUATION	PERCENT- AGE OF INCREASE SINCE 1910	PERCENT- AGE OF DECREASE SINCE 1910
Federal.....	\$3 981 495	\$3 189 425	24 8	.....
State.....	13 706 837	8 677 750	57 9	.....
County.....	3 857 470	2 516 190	53 3	.....
Town.....	12 576 562	8 422 310	49 3	.....
City.....	41 619 274	36 779 224	13 1	.....
Borough.....	1 274 178	1 358 398	.....	6 1
School districts.....	5 028 040	5 290 992	.....	4 9
Fire districts and other municipal associa- tions.....	518 250	221 110	134 3	.....
Corporations and associations.....	80 050 018	71 404 209	12 1	.....
Persons.....	5 656 783	6 341 333	.....	10 7
Totals.....	\$168 268 897	\$144 200 941	16 6	.....

^a Public buildings included in miscellaneous items in 1910.

Value of exempt property, total assessed value of property and percentage which total value of exemptions bear to total assessed value of property, 1877-1915 a

PROPERTY EXEMPT FROM TAXATION

YEAR	LITERARY INSTITUTIONS	BENEVOLENT AND CHARITABLE INSTITUTIONS	TEMPERANCE SOCIETIES	SCIENTIFIC ETC. INSTITUTIONS	HOUSES OF RELIGIOUS WORSHIP	AGRICULTURAL SOCIETIES	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1877	\$15 022 843	\$10 016 457	.....	\$2 078 895	\$33 231 805	\$519 207	\$60 859 207	\$1 668 226 972	3 65
1878	9 594 254	9 970 950	.....	1 080 050	31 934 588	485 549	53 885 397	1 508 988 210	3 43
1879	17 350 030	9 215 544	.....	2 212 050	32 872 942	399 008	50 354 874	1 529 521 014	3 98
1880	15 717 885	6 114 641	.....	2 106 875	33 044 518	379 775	57 409 499	1 584 756 802	3 63
1881	14 446 802	6 703 262	.....	1 847 600	34 187 022	372 845	57 816 806	1 648 239 976	3 51
1882	10 361 246	7 045 659	.....	1 847 600	34 948 835	381 274	60 584 584	1 684 213 423	3 60
1883	19 616 469	6 761 232	.....	2 112 000	35 742 104	382 218	64 614 023	1 731 297 061	3 73
1884	18 536 200	7 728 690	.....	1 879 873	35 668 734	525 425	64 338 931	1 756 879 178	3 66
1885	23 103 979	8 141 717	.....	1 879 873	36 619 596	515 598	70 068 198	1 782 340 143	3 94
1886	22 582 424	8 015 055	.....	2 004 806	38 606 306	509 275	73 518 766	1 847 531 422	3 98
1887	27 700 210	9 145 698	.....	3 133 930	40 087 003	506 225	80 331 675	1 932 864 101	4 10
1888	26 751 317	9 947 879	.....	3 244 432	40 726 808	1 058 737	81 723 373	1 992 864 101	4 10
1889	28 398 793	11 780 285	.....	3 027 519	43 103 327	1 550 722	87 520 010	2 072 170 872	4 22
1890	30 146 395	12 182 902	.....	3 715 378	45 021 173	1 189 284	92 855 132	2 154 134 026	4 21
1891	31 631 045	12 523 347	.....	5 234 911	44 032 440	1 781 015	95 203 338	2 245 042 273	4 24
1892	22 400 080	23 295 482	.....	5 449 762	44 759 929	1 477 945	97 383 168	2 333 025 090	4 17
1893	30 771 000	15 758 599	.....	5 100 898	47 997 662	786 899	100 425 958	2 428 339 029	4 13
1894	35 455 085	15 284 970	.....	4 549 892	48 853 905	817 095	104 962 547	2 471 521 505	4 25
1895	35 021 520	17 065 819	.....	4 134 871	50 810 473	851 754	108 868 193	2 542 348 993	4 28
1896	36 157 241	18 834 046	138 204	5 450 037	52 971 782	873 761	112 272 973	2 622 520 278	4 28
1897	38 707 726	18 522 194	113 288	5 150 547	54 133 053	834 465	117 139 002	2 702 328 054	4 34
1898	40 835 707	21 299 930	116 154	5 626 415	55 751 203	881 785	122 432 330	2 870 021 222	4 47
1899	44 168 238	22 091 982	145 935	7 352 457	57 194 592	845 487	137 370 751	2 961 119 947	4 04
1900	42 498 538	22 708 336	159 885	6 933 586	57 187 085	921 612	141 071 312	3 033 864 001	4 07
1901	56 521 738	23 958 710	171 781	7 305 052	60 289 828	922 177	149 789 033	3 115 426 287	4 88
1902	59 405 310	27 049 788	201 274	7 572 218	61 031 899	922 690	156 192 881	3 200 101 482	4 81
1903	61 759 310	27 736 856	210 770	7 021 891	62 461 588	935 872	160 122 459	3 251 804 634	4 93
1904	65 458 960	29 025 342	219 447	7 039 759	63 621 607	887 795	166 852 910	3 312 255 163	5 04
1905	64 148 075	29 225 229	219 447	9 400 905	63 480 352	850 652	167 903 832	3 404 803 165	4 93
1906	68 463 953	33 162 996	234 834	11 749 117	71 240 676	1 447 062	186 308 528	3 512 557 604	5 30
1907	72 600 815	35 990 190	305 334	11 175 181	73 005 315	1 052 801	193 528 658	3 590 660 106	5 39
1908	74 606 470	35 514 635	260 273	10 174 960	73 014 608	859 301	193 528 658	3 727 473 635	5 10
1909	76 309 812	39 357 992	248 591	16 451 608	73 172 360	872 835	206 413 168	3 907 892 598	5 28
1910	93 320 550	44 532 231	239 198	4 089 047	70 937 827	932 848	214 877 407	4 077 235 803	5 27
1911	94 403 190	47 081 807	327 945	9 386 398	76 733 332	972 995	229 065 733	4 249 099 855	5 39
1912	104 872 834	52 870 172	296 212	10 125 181	77 401 555	1 036 356	240 962 536	4 470 730 046	5 38
1913	108 083 578	56 667 705	288 264	9 757 498	79 091 872	1 078 689	250 962 536	4 644 814 610	5 40
1914	112 616 599	51 460 636	288 264	6 911 269	83 836 028	1 327 743	256 440 539	4 769 800 495	5 38

a Massachusetts makes no return of amount of public property exempt from taxation.

New Jersey
 Value of exempt property, total assessed value of property and percentage which total value of exemptions bear to total assessed value of property, 1894-1915

YEAR	SCHOOL PROPERTY	SCHOOL PROPERTY	SCHOOL PROPERTY	PUBLIC PROPERTY	CHURCH AND CHARITABLE	CEMETERIES AND GRAVEYARDS	VETERANS, FIREMEN AND MILITIA	OTHER EXEMPTIONS	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1894	\$14 687 002	.....	.....	\$20 697 691	\$27 092 345	\$2 520 571	\$8 788 062	.....	\$72 786 571	\$774 398 327	9 40
1895	16 965 847	.....	.....	32 087 136	30 277 750	2 498 955	9 034 867	.....	80 864 564	780 998 070	11 55
1896	17 205 020	.....	.....	26 503 077	29 494 619	3 531 230	10 371 339	.....	87 105 281	797 404 502	10 92
1897	17 430 392	.....	.....	20 905 950	30 061 109	3 803 286	10 131 892	.....	88 392 089	812 610 240	10 89
1898	18 198 990	.....	.....	29 226 947	29 098 779	3 745 500	10 283 889	.....	90 554 105	844 305 198	10 72
1899	20 165 102	.....	.....	31 843 810	31 393 031	3 877 740	9 810 906	.....	97 096 589	864 516 527	11 23
1900	20 821 422	.....	.....	37 194 972	32 523 009	3 868 462	10 006 769	\$331 892	104 746 526	801 237 286	12 00
1901	14 813 425	\$7 196 480	.....	39 634 244	34 310 329	4 147 950	.....	.....	100 102 428	918 418 742	11 00
1902	15 261 060	7 792 953	.....	40 802 264	35 719 711	4 227 250	.....	.....	107 318 112	952 560 540	11 27
1903	15 976 826	7 946 471	.....	43 652 501	35 705 917	4 431 275	.....	.....	108 712 900	1 008 212 142	10 79
1904	17 541 820	7 539 530	.....	43 881 613	38 701 644	4 617 000	.....	.....	112 440 397	1 055 379 023	10 66
1905	19 068 384	7 984 984	.....	40 696 655	39 969 175	4 692 014	.....	.....	118 411 170	1 153 682 901	10 27
1906	22 569 217	8 210 245	.....	51 061 782	40 331 620	5 745 950	.....	.....	134 518 834	1 570 210 073	8 57
1907	26 533 907	8 764 255	.....	50 798 824	50 249 430	7 358 995	.....	.....	149 705 411	1 841 527 418	8 13
1908	28 111 391	9 139 715	.....	60 736 199	52 551 020	7 466 060	.....	.....	158 004 385	1 843 001 478	8 57
1909	30 404 465	9 744 135	.....	63 863 509	55 445 300	7 434 618	.....	.....	166 892 027	1 949 687 287	8 56
1910	33 462 780	9 476 685	.....	65 006 926	57 281 560	7 747 207	.....	.....	172 975 158	2 013 228 776	8 50
1911	37 109 680	10 264 905	.....	71 992 206	61 167 775	7 064 980	.....	.....	187 490 546	2 166 735 535	8 65
1912	42 442 016	10 989 065	.....	76 269 952	61 220 280	8 174 755	.....	.....	199 006 048	2 289 770 280	8 70
1913	45 130 736	11 709 735	.....	77 628 667	63 513 409	8 101 570	.....	.....	206 183 137	2 400 260 993	8 57
1914	52 898 137	12 431 895	.....	89 810 452	64 940 982	7 843 750	.....	.....	227 895 210	2 481 605 038	9 18
1915	55 358 212	13 871 880	.....	90 413 147	70 904 305	7 398 405	.....	.....	243 946 009	2 583 953 595	9 44

Rhode Island
Comparative statement showing total valuation of exempted property for years 1913-15

YEAR	UNITED STATES PROPERTY	STATE PROPERTY	TOWN OR CITY PROPERTY	SCHOOL PROPERTY	CHURCH PROPERTY	PROFESSORS OF BROWN UNIVERSITY	PROPERTY OF MILITARY ORGANIZATIONS	EXEMPT BY CHARTER	BURIAL GROUNDS
1913.....	\$3 573 700	\$7 469 785	\$21 566 440	\$6 802 715	\$9 043 445	\$286 520	\$19 290	\$1 562 395	\$1 270 935
1914.....	3 995 400	7 860 865	21 772 155	7 054 040	9 788 300	268 480	39 790	1 734 515	1 797 635
1915.....	4 022 000	7 904 155	24 509 310	8 595 050	10 860 435	326 300	39 790	1 821 810	1 336 015

YEAR	LIBRARIES	PROPERTY OF CHARITABLE INSTITUTIONS	HOSPITAL PROPERTY	PROPERTY EXEMPT ON ACCOUNT OF POVERTY	VETERANS	EXEMPT BY VOTE OF CITY OR TOWN	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1913.....	\$870 255	\$1 061 070	\$2 597 610	\$79 200	\$914 662	\$5 912 210	\$63 710 512	\$659 944 956	\$9 65
1914.....	941 955	1 053 930	3 177 180	77 440	872 722	4 833 960	65 268 427	681 621 644	9 58
1915.....	1 217 895	1 059 905	3 186 380	113 760	922 597	4 976 420	71 551 822	696 572 284	10 27

Part 5

Tables Showing Amount of Property Exempt from Taxation for the State of New York 1900-15

New York State, in 1893, by chapter 525 directed that the towns and cities of the State should furnish a list of all property exempt. Under this law, return was made for this class of property for 1895. This act proved unsatisfactory and a new measure was enacted, chapter 689 in 1900, which provided that the cities of the State should make returns of all real property exempt from taxation. Under this law, returns were made by the cities of the State for the years 1900-3. In 1904 by chapter 438, the provisions of the law were broadened so as to include all exempt property in the State. The tables which follow cover, for cities, the period from 1900 to 1903, and for the whole State, the period from 1904 to 1915.

Value of real estate exemptions for cities of New York State, 1900-3^a

YEAR	FEDERAL	STATE	COUNTY	CITY	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS
1900.....	\$55 647 055	\$39 104 660	\$6 150 390	\$344 355 687	\$85 352 590	Included with public schools	\$129 099 055
1901.....	62 102 855	45 433 209	8 265 450	361 046 843	50 243 366	39 482 750	119 457 485
1902.....	65 022 555	43 587 140	8 191 310	430 786 526	52 684 774	40 042 305	120 730 890
1903.....	61 394 595	45 358 330	8 063 800	528 477 710	65 078 815	46 732 980	150 342 530

YEAR	CEMETERIES	CHARITABLE AND REFORM INSTITUTIONS	SCIENTIFIC, HISTORICAL AND FRATERNAL SOCIETIES	PROPERTY PURCHASED WITH PEN-SION MONEY	FIREMEN EXEMPTIONS	MISCEL-LANEOUS	AGGREGATE
1900.....	Included with churches, parsonages, etc. \$16 377 673	\$58 855 526	.....	\$2 009 173	.....	\$2 770 795	\$723 344 841
1901.....	16 901 073	50 027 250	\$3 293 500	2 396 162	\$308 650	2 402 290	761 737 483
1902.....	18 711 480	61 966 315	2 895 200	2 739 112	321 450	816 140	853 279 090
1903.....	.....	74 859 236	3 823 700	3 039 763	314 025	595 490	1 007 992 364

^a By the provisions of chapter 689, Laws of 1900, only the cities of the State were required to make returns of all real property exempt from taxation. No returns were made of property exempt for the rest of the State outside the cities.

Value of real estate exemptions for the whole State of New York, 1904-10

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	AGGREGATE ^a	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES
1904.	\$75 816 855	\$69 502 912	\$11 294 010	\$771 529 602	\$13 702 715	\$6 423 970	\$379 644 918	\$1 327 914 982	\$89 282 158	\$61 301 007
1905.	78 106 549	81 915 127	12 993 205	800 059 503	15 010 103	7 222 960	393 985 904	1 389 353 411	95 181 207	67 160 292
1906.	85 975 949	83 749 734	16 270 075	860 034 607	15 260 932	7 260 615	415 640 347	1 484 192 259	101 941 695	80 919 502
1907.	86 813 449	78 979 348	14 764 575	818 555 746	1 884 590	124 006 387	445 975 304	1 570 979 399	118 407 992	87 371 942
1908.	97 732 549	84 866 768	18 603 575	945 021 861	1 542 205	24 494 425	474 929 173	1 647 184 496	132 273 430	85 124 407
1909.	99 019 099	86 153 550	20 295 350	994 502 528	1 411 845	25 390 740	486 978 571	1 713 751 683	144 784 870	99 931 655
1910.	89 595 649	87 739 801	19 998 340	1 033 337 355	2 292 358	25 102 942	530 029 301	1 788 095 746	137 456 987	108 118 229

YEAR	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS, RELIGIOUS	HOSPITALS, CHARITABLE AND PENAL INSTITUTIONS	MORAL OR MENTAL IMPROVEMENT	LIBRARY SCIENTIFIC, HISTORICAL, PATRIOTIC AND FRAJERNAL SOCIETIES	CEMETERIES	PROPERTY PURCHASED WITH PENSION MONEY	AGRICULTURAL SOCIETIES, TURNPIKE COMPANIES, SOCIETIES TO PROTECT CHILDREN AND ANIMALS	FIREMEN'S EXEMPTIONS AND ARMORIES	MISCEL-LANEOUS
1904.	\$181 190 114	\$127 097 104	.....	\$36 804 250	\$51 739 635	\$7 902 863	\$944 100		\$770 306 011
1905.	183 481 645	145 533 271	.....	42 492 270	56 753 970	8 168 152	1 226 864		789 207 840
1906.	207 435 097	155 622 461	.....	30 229 345	41 384 088	8 477 125	263 140		810 021 316
1907.	198 116 139	130 709 442	\$11 141 743	35 343 035	64 586 918	8 840 450	1 541 790 (Firemen's Soc. Prot. Child. and Animals)	Included with agri. soc.	908 926 148
1908.	233 972 852	147 531 310	10 004 795	29 235 900	49 629 028	8 807 896	1 412 355		949 102 433
1909.	231 685 033	151 650 851	15 515 800	35 233 770	50 063 904	9 276 494	2 796 020		972 813 286
1910.	237 690 655	147 410 754	19 983 205	37 888 305	51 188 181	9 867 878	2 566 865		1 035 924 687

^a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, 1911-14

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	AGGREGATE ^a
1911.....	\$105 590 840	\$08 002 777	\$28 732 947	\$1 178 791 445	\$2 232 766	\$27 361 275	\$586 272 225	\$2 027 884 284
1912.....	108 027 074	99 991 550	28 337 430	1 195 831 068	2 550 410	26 790 055	602 056 350	2 063 584 827
1913.....	100 747 049	102 535 445	26 781 585	1 380 169 494	4 277 535	27 308 255	629 064 774	2 270 884 737
1914.....	101 579 289	109 934 105	38 038 095	1 430 673 019	11 805 721	30 639 184	654 486 819	2 377 156 232

YEAR	PUBLIC SCHOOLS	SCHOOLS OTHER THAN PUBLIC SCHOOLS	COLLEGES AND UNIVERSITIES	RELIGIOUS	PARSONAGES	CLERGYMEN EXEMPTIONS	CEMETERIES	HOSPITALS	ASYLUMS	ALMSHOUSES
1911.....	\$149 800 700	\$52 352 827	\$75 400 737	\$246 392 200	\$6 034 060	\$1 477 847	\$56 541 599	\$74 563 096	\$59 434 885	\$3 440 797
1912.....	155 186 580	57 898 555	71 222 285	249 943 700	6 432 025	1 571 395	57 297 260	91 707 315	36 184 990	3 782 500
1913.....	160 910 120	54 590 825	77 322 545	257 023 631	8 065 805	1 991 085	63 043 975	110 146 755	25 060 870	4 012 900
1914.....	172 316 862	61 205 232	78 630 611	259 556 933	7 509 855	2 559 623	68 661 411	98 512 320	24 405 850	3 615 297

^a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, 1911-14 (concluded)

YEAR	FRATERNAL AND BENEVOLENT	MORAL OR MENTAL IMPROVEMENT	LIBRARIES	HISTORICAL	AGRICULTURAL SOCIETIES	EXEMPT FIREMEN	PENSION MONIES	INDIAN RESERVATIONS	PARKS
1911.....	\$11 304 985	\$21 730 345	\$35 010 310	\$4 336 070	\$1 490 250	\$447 338	\$10 314 024	\$802 850	\$522 868 285
1912.....	22 157 985	17 862 415	33 651 065	2 773 845	1 152 650	486 910	10 228 045	798 300	530 588 504
1913.....	28 799 250	26 758 880	38 808 670	2 209 530	929 610	601 310	11 240 558	862 400	706 798 199
1914.....	32 113 265	24 708 860	36 803 610	2 971 220	2 086 450	424 350	12 751 721	792 560	744 591 620

YEAR	LIGHTHOUSES	POST OFFICES	ARMORIES	FORTS	BRIDGES	FIRE DEPARTMENT BUILDINGS	JAILS	DOCKS	MISCELLANEOUS
1911.....	\$8 677 400	\$19 418 375	\$20 798 335	\$10 334 300	\$95 158 100	\$12 529 020	\$33 106 600	\$97 817 840	\$396 292 109
1912.....	8 019 600	21 701 800	21 535 010	10 648 800	97 210 600	13 127 970	35 114 400	102 545 775	402 754 428
1913.....	8 439 900	23 491 275	23 138 735	9 217 800	98 761 100	15 391 750	30 693 860	110 699 455	371 878 944
1914.....	8 955 015	25 334 350	24 817 914	8 555 500	108 377 323	16 151 645	30 127 150	177 411 090	343 208 295

Value of real estate exemptions for the whole State of New York, for the year 1915

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES	PROPERTY OF SCHOOL DISTRICTS	PRIVATE OWNERSHIP	AGGREGATE ^a
1915.....	\$101 201 105	\$109 041 417	\$21 950 677	\$1 584 194 104	\$10 588 832	\$8 359 062	\$25 613 086	\$660 666 720	\$2 521 705 003

EDUCATIONAL

YEAR	Universities, colleges and professional schools other than state normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
1915.....	\$83 485 725	\$7 493 910	\$176 055 601	\$41 529 490	\$5 342 100	\$1 007 514	\$37 641 225	\$8 395 241	\$698 334 324

^a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, for the year 1915 (continued)

YEAR	AGRICULTURAL		RELIGIOUS				FRATERNAL AND BENEVOLENT	
	Exhibition buildings and ground of agricultural societies	Property of granges	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen	Property owned by clergymen	Moral and mental improvement	Fraternal	Benevolent
1915.....	\$1 133 022	\$8 585	\$279 323 936	\$8 083 338	\$1 660 930	\$20 243 716	\$6 435 995	\$29 822 665

YEAR	CHARITABLE			CURATIVE						
	County, city, town and village homes	Homes for children	Homes for veteran soldiers and sailors	General hospitals and dispensaries	Hospitals for insane	Tuberculosis hospitals	Hospitals for contagious diseases	Hospitals for convalescents	Maternity hospitals	Hospitals for children
1915.....	\$25 114 432	\$17 877 545	\$3 605 050	\$59 227 290	\$20 907 845	\$1 247 830	\$180 645	\$172 700	\$654 000	\$1 632 500

Value of real estate exemptions for the whole State of New York for the year 1915 (continued)

YEAR	CURATIVE				PROTECTIVE				DEFENSIVE			
	Hospitals for other special diseases	Fire	Police	Jails, penitentiaries and other places for punishment of crime	Lighthouses	Armories	Ports and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings			
1915.....	\$2 799 100	\$20 196 055	\$9 107 285	\$36 079 416	\$7 730 700	\$21 861 545	\$16 108 000	\$14 315 400	\$20 547 875			

YEAR	PUBLIC UTILITIES						
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets	Bridges, docks and ferries	Subways
1915.....	\$84 256 916	\$2 283 645	\$72 264 666	\$2 942 155	\$7 229 625	\$279 911 103	\$139 316 652

Value of real estate exemptions for the whole State of New York for the year 1915 (concluded)

YEAR	ADMINISTRATION BUILDINGS		Cemeteries	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money	Exempt farmland, state canal lands, telegraph companies, etc.
	Post office buildings	Court, house and administration buildings and grounds						
1915.....	\$25 535 295	\$129 123 524	\$61 556 045	\$89 500	\$927 020	\$50 725	\$11 274 039	\$19 582 563

MISCELLANEOUS

Total value of exemptions, total value of real estate and percentage which total value of exemptions is of total assessed value of real estate, New York, 1904-15

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	TOTAL VALUE OF EXEMPTIONS	TOTAL ASSESSED VALUE OF REAL ESTATE	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$75 816 855	\$69 502 912	\$11 294 010	\$771 529 602	\$13 702 715	\$6 423 970	\$379 644 918	\$1 327 914 982	\$7 051 455 025	18 83
1905	78 166 540	81 915 127	12 993 205	800 059 563	15 010 103	7 222 900	393 985 904	1 389 353 411	7 312 021 452	19 00
1906	85 975 940	83 749 734	16 270 075	860 034 007	15 260 932	7 260 615	415 640 347	1 484 192 259	7 933 057 917	18 71
1907	86 813 440	78 979 348	14 764 575	818 555 746	1 884,590	124 006 387 ^a	445 975 304	1 570 979 399	8 553 298 187	18 37
1908	97 732 540	84 860 768	18 603 875	945 021 801	1 542 295	24 494 495	474 920 173	1 647 184 496	9 117 352 838	18 07
1909	99 019 999	80 153 550	20 295 350	904 502 528	1 411 845	25 390 740	486 978 571	1 713 751 083	9 266 628 484	18 55
1910	89 595 049	87 739 801	19 998 340	1 033 337 355	2 292 358	25 102 942	530 029 301	1 788 095 546	9 639 001 868	19 20
1911	105 590 849	98 902 777	28 732 947	1 178 701 445	2 232 666	27 361 275	586 272 225	2 027 884 284	10 561 501 373	19 31
1912	108 027 074	99 991 550	28 337 420	1 195 831 908	2 550 410	26 790 055	602 016 350	2 063 584 827	10 684 290 138	19 31
1913	100 747 649	102 535 445	26 781 585	1 380 199 494	4 277 535	27 368 285	629 084 774	2 270 884 737	10 960 260 892	20 72
1914	101 579 289	109 934 105	38 038 095	1 430 073 019	11 808 121	30 039 188	654 860 819	2 377 150 232	11 146 271 012	21 33
1915	101 291 105	109 041 417	21 950 677	1 584 194 104	10 588 632	33 972 148	660 666 720	2 521 705 003	11 328 994 973 ^b	22 20

^a This unusual amount distributed for the most part in subsequent years in the column marked "City." ^b Includes special franchise.

Part 6

Tables Showing Amount of Property Exempt for Each County
of New York State, 190~~0~~⁴-15

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Albany county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGES, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$2 099 375	\$22 475 750	\$481 000	\$5 938 796	\$141 425	\$13 030 210	\$44 183 556	\$97 129 619	45 49
1905	2 149 374	26 737 550	518 500	6 646 410	148 000	14 570 533	50 787 367	98 133 927	51 75
1906	2 149 374	30 494 950	518 500	6 936 155	187 300	14 798 445	55 084 724	101 202 355	54 43
1907	2 149 374	30 876 600	518 150	5 414 035	18 000	15 076 654	55 832 363	104 695 395	53 33
1908	2 149 374	31 001 600	524 150	7 320 635	.....	15 288 982	56 517 291	109 367 859	51 68
1909	2 149 374	34 556 600	694 150	7 501 785	.....	15 718 511	60 855 460	111 814 949	54 43
1910	2 149 374	35 141 020	694 150	7 702 525	2 000	10 128 571	62 088 240	110 757 541	53 18
1911	2 149 374	32 181 920	694 150	8 168 485	3 200	10 859 007	60 230 486	121 232 300	51 00
1912	2 149 374	32 227 500	694 150	8 121 025	12 000	10 781 741	60 250 390	124 625 831	50 00
1913	2 149 374	33 267 700	996 350	9 324 300	28 200	16 730 950	62 731 874	124 995 977	50 19
1914	2 649 374	36 563 320	2 269 350	10 162 300	.....	18 005 950	69 923 994	134 224 197	52 09
1915	2 660 710	36 000 800	2 378 950	11 451 200	113 900	20 190 925	73 743 985	140 512 573	52 48

Allegany county

1904	.....	\$12 145	\$55 000	.....	\$243 825	\$831 564	\$1 206 284	\$14 889 060	8 10
1905	.....	12 195	65 000	.....	255 850	907 087	1 373 632	15 214 134	9 05
1906	.....	13 100	80 000	.....	277 190	1 039 898	1 462 388	15 079 320	9 33
1907	.....	12 100	85 000	.....	62 000	1 128 945	1 561 900	16 107 525	9 70
1908	.....	15 595	85 000	.....	16 850	1 184 798	1 620 608	16 581 345	9 77
1909	.....	15 595	85 000	.....	4 700	1 240 334	1 679 414	17 158 560	9 79
1910	.....	73 250	85 000	.....	337 815	1 620 334	1 768 637	17 472 540	10 12
1911	.....	74 350	100 000	.....	30 900	1 234 097	1 831 909	17 739 934	10 33
1912	.....	82 800	55 000	.....	25 050	1 277 284	1 786 155	22 869 124	7 81
1913	.....	94 200	100 000	.....	30 800	1 269 180	1 805 420	24 499 140	7 39
1914	.....	268 335	110 000	.....	81 925	1 221 495	1 865 211	26 174 592	9 04
1915	.....	127 550	110 000	.....	302 955	1 148 026	2 601 273	27 387 798	9 50

Broome county

1904	\$150 000	\$1 500 000	\$1 000 000	\$3 234 800	\$114 330	\$1 532 547	\$7 633 677	\$33 783 696	22 60
1905	150 000	1 609 000	1 120 000	3 819 200	179 175	1 925 466	8 886 861	34 922 879	25 45
1906	150 000	1 688 000	1 050 100	203 405	40 200	1 977 737	8 943 442	35 601 333	25 12
1907	150 000	1 735 000	1 050 000	3 302 800	692 475	2 136 509	9 079 414	36 317 101	25 00
1908	150 000	1 740 000	1 080 000	3 310 450	12 500	2 376 018	9 021 738	36 950 049	24 42

Broome county (concluded)

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGES PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1909	\$150 000	\$1 240 000	\$1 100 000	\$3 853 200	\$6 030	\$365 450	\$2 263 138	\$8 977 818	\$37 456 180	23 97
1910	150 000	1 740 000	1 000 000	3 660 450	14 850	369 250	2 444 531	9 488 081	38 216 764	24 83
1911	150 000	1 740 000	1 000 000	3 735 050	3 500	262 950	2 280 950	9 172 450	39 059 952	23 48
1912	150 000	1 740 000	1 050 000	3 582 450	34 900	347 100	2 585 020	9 399 470	47 731 529	19 69
1913	150 000	1 784 300	1 050 000	3 583 350	180 900	243 900	2 781 142	9 943 592	49 895 016	19 93
1914	150 000	254 300	1 000 000	4 010 175	237 440	745 900	2 274 452	8 672 267	52 117 300	16 64
1915	150 000	1 754 300	1 030 000	3 714 650	106 040	672 595	3 031 331	10 458 916	55 569 316	18 82

Cattaraugus county

1904	\$107 700	\$40 100	\$111 640	\$341 387	\$318 710	\$46 600	\$995 493	\$1 961 630	\$23 614 576	8 31
1905	.....	70 150	111 640	322 887	326 920	32 300	1 132 745	1 906 631	23 781 164	8 40
1906	.....	6 358	115 000	398 587	338 582	38 800	1 137 054	2 034 381	24 435 737	8 33
1907	.....	42 400	140 000	246 150	20 025	508 360	1 182 855	2 130 700	25 313 098	8 45
1908	.....	56 000	140 000	382 150	45 600	391 425	1 192 827	2 208 102	25 720 763	8 58
1909	28 000	131 960	140 000	544 150	43 800	422 275	1 271 592	2 581 122	20 258 614	9 83
1910	28 000	60 000	140 000	547 050	49 200	425 900	1 530 024	2 780 774	26 659 891	10 43
1911	30 000	60 000	140 000	525 050	50 750	442 075	1 601 349	2 849 824	27 376 142	10 40
1912	70 000	55 000	140 000	525 650	70 000	413 940	1 615 000	2 889 590	33 979 457	8 50
1913	70 000	55 000	140 000	412 800	50 150	301 715	1 469 045	2 498 710	38 147 866	6 55
1914	70 000	126 060	140 000	959 400	226 725	286 910	1 654 077	3 463 172	43 366 948	7 99
1915	70 000	72 180	174 000	1 022 900	337 930	389 700	1 864 107	3 930 817	44 319 102	8 87

Cayuga county

1904	\$101 200	\$1 401 900	\$160 000	\$1 083 500	\$192 050	\$18 100	\$2 294 168	\$5 250 918	\$32 326 307	16 24
1905	126 000	1 402 350	180 000	1 100 500	190 850	17 100	2 413 397	5 439 207	32 688 666	16 64
1906	126 500	1 410 025	183 000	1 100 500	248 450	12 800	2 470 070	5 560 345	33 063 913	16 37
1907	101 500	1 402 230	183 000	1 075 500	1 500	575 000	2 635 867	5 573 597	34 808 827	15 98
1908	102 000	1 429 580	183 000	1 101 500	1 550	224 500	2 823 329	5 955 859	35 462 042	16 79
1909	101 500	1 405 885	180 000	1 137 500	1 000	302 800	2 963 050	6 091 735	35 845 177	16 90
1910	103 050	1 400 000	160 000	1 080 400	21 125	213 300	2 975 151	5 488 826	36 323 417	15 11
1911	102 400	1 440 000	180 000	789 300	18 105	223 575	3 139 174	5 892 554	40 002 527	14 73
1912	102 400	1 445 110	180 000	860 400	24 325	212 275	2 976 200	5 800 710	44 818 496	12 96

1915	155 000	1 444 210	183 000	841 040	79 080	293 400	3 210 761	6 210 491	51 171 514	12 14
Chautauqua county										
1904	\$213 500	\$244 585	\$177 000	\$1 130 300	\$308 695	\$272 300	\$362 480	\$4 708 860	\$39 393 769	11 95
1905	213 500	254 984	184 000	1 134 800	312 050	251 300	2 435 544	4 780 178	40 132 111	11 93
1906	213 000	302 945	84 000	1 174 800	324 750	248 300	2 569 114	4 916 909	41 519 609	11 84
1907	213 000	302 269	126 000	1 034 950	81 410	1 250 885	2 900 086	5 858 600	43 777 933	13 38
1908	213 000	302 268	124 000	1 060 500	6 390	6 42 745	2 986 345	6 144 248	45 477 371	13 51
1909	213 650	252 023	374 000	1 854 100	3 450	625 545	3 177 003	6 409 771	46 871 510	13 87
1910	213 000	250 200	274 000	1 854 100	14 073	634 185	3 149 786	6 472 480	40 066 342	13 10
1911	213 000	232 000	270 000	1 899 550	15 225	610 865	3 359 044	6 000 284	51 615 104	12 80
1912	103 800	235 000	270 000	2 108 500	34 700	677 740	3 204 715	6 754 515	62 090 744	10 88
1913	103 800	235 000	268 000	2 043 195	39 000	725 625	3 362 805	6 834 425	66 889 041	10 25
1914	171 565	51 646	293 500	1 641 660	153 775	1 039 590	3 435 224	6 786 960	73 340 955	9 25
1915	171 585	240 600	267 500	2 177 260	386 820	1 869 640	3 202 600	7 216 095	78 604 486	9 18

Chemung county										
1904	\$180 000	\$1 575 000	\$162 000	\$1 068 000	\$88 580	\$22 000	\$1 826 106	\$4 921 686	\$24 488 980	20 10
1905	180 000	1 575 610	172 300	1 059 500	90 080	50 600	1 846 107	4 975 007	25 056 450	19 86
1906	180 000	1 570 050	182 700	943 500	97 835	61 100	2 116 868	5 106 053	25 827 263	19 08
1907	180 000	1 575 000	189 000	327 500	.....	787 855	2 019 269	5 078 024	20 380 855	19 25
1908	180 000	1 575 450	199 000	1 059 500	3 000	158 255	2 097 705	5 272 970	20 541 709	19 87
1909	180 000	1 575 000	191 500	1 059 500	.....	174 080	2 263 423	5 443 503	27 198 651	20 01
1910	180 000	1 625 000	191 500	975 500	7 400	172 430	2 403 878	5 555 708	27 872 767	19 93
1911	250 000	2 080 000	247 000	1 288 000	13 500	179 080	3 558 803	7 626 383	28 941 090	26 35
1912	250 000	2 580 000	213 000	1 288 000	3 700	68 060	3 082 840	7 485 600	33 064 619	22 04
1913	250 000	2 580 000	180 000	1 363 000	3 500	59 510	3 100 975	7 626 985	37 109 463	20 50
1914	250 000	2 580 300	207 300	1 420 000	3 100	177 090	3 484 190	8 187 980	58 775 042	21 12
1915	250 000	3 580 000	162 000	1 209 800	38 505	1 075 465	3 553 635	9 869 465	42 039 894	23 48

Chenango county										
1904	\$252 600	\$252 600	\$88 000	\$190 320	\$86 850	\$695 081	\$1 312 851	\$14 971 720	8 77	
1905	302 225	4 600	76 500	211 555	117 150	1 024 900	1 732 330	15 200 386	11 40	
1906	320 320	325 600	78 500	222 325	118 050	1 354 814	1 778 289	15 236 999	11 67	
1907	325 260	325 600	81 500	54 000	209 840	606 786	1 447 446	15 382 729	9 41	
1908	325 260	325 600	76 500	15 500	305 165	995 993	1 723 418	15 559 309	11 08	
1909	330 000	330 000	76 500	3 000	275 490	1 030 797	1 715 787	15 758 060	10 80	
1910	335 000	335 000	76 500	13 700	282 090	1 801 799	1 801 799	15 828 525	11 38	
1911	340 000	340 000	76 500	3 550	311 445	1 074 105	1 805 060	15 951 270	11 32	
1912	340 000	360 000	76 500	22 950	301 975	1 024 860	1 766 305	18 901 068	9 35	
1913	360 000	370 875	76 500	39 450	396 250	1 100 730	1 972 930	18 992 389	10 39	
1914	370 875	370 875	84 500	94 475	409 645	1 102 116	2 053 611	19 745 518	10 40	
1915	370 050	\$97 900	84 500	126 325	346 286	1 110 962	2 136 023	20 979 505	10 18	

Clinton county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE INCLUDING VIL-LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$810 000	\$1 723 924	\$50 000	\$338 450	\$84 170	.....	\$752 367	\$3 798 911	\$6 376 889	59 57
1905	827 800	1 734 445	102 000	337 950	91 540	\$34 000	814 382	3 942 117	6 420 472	61 40
1906	832 800	1 809 371	105 000	337 950	96 120	31 900	839 512	4 052 653	6 639 032	61 04
1907	833 800	1 870 425	170 000	255 700	3 400	314 575	686 320	4 138 120	6 841 673	60 43
1908	833 900	1 854 840	95 000	338 400	4 300	125 175	956 425	4 200 130	9 302 761	45 24
1909	167 650	2 285 063	184 550	332 300	6 060	145 145	925 751	4 048 019	9 406 431	43 04
1910	844 650	2 202 250	184 550	333 100	8 160	138 485	1 180 010	4 897 791	9 441 883	51 87
1911	861 400	2 209 735	184 550	332 300	8 200	142 405	1 175 408	5 004 118	9 501 310	52 34
1912	853 500	2 178 000	184 550	411 700	6 360	117 060	1 281 400	3 032 190	16 626 748	18 24
1913	853 500	2 258 115	184 550	411 700	47 910	86 855	1 292 065	5 134 695	16 958 590	30 28
1914	19 500	2 110 750	94 550	.....	54 550	152 155	261 205	2 692 710	17 292 495	15 57
1915	853 500	2 282 360	94 550	524 700	47 550	167 295	1 388 249	5 358 204	18 474 980	29 00

Columbia county

1904	.....	\$361 025	\$181 000	\$589 600	\$158 710	\$43 800	\$942 513	\$2 276 648	\$22 722 976	10 02
1905	.....	368 625	177 000	563 700	194 060	50 400	1 000 210	2 354 004	22 906 940	10 28
1906	.....	376 725	177 000	593 100	225 410	77 900	1 140 943	2 591 078	22 072 094	11 28
1907	.....	466 275	77 000	437 500	41 500	329 585	1 148 305	2 500 225	23 323 981	10 72
1908	.....	465 775	282 000	496 500	41 500	267 210	1 159 307	2 722 292	23 025 837	11 32
1909	.....	399 000	267 000	540 500	3 700	250 890	1 259 720	2 720 810	23 921 841	11 37
1910	.....	444 872	267 000	397 100	41 200	227 340	1 254 947	2 632 459	24 941 348	10 55
1911	\$50 000	555 746	267 000	449 550	55 300	258 290	1 304 565	2 940 451	25 700 410	11 44
1912	50 000	679 820	267 000	407 550	53 700	276 460	1 350 720	3 085 250	27 979 719	11 03
1913	50 000	776 345	267 000	414 550	59 800	295 140	1 362 260	3 225 095	28 262 993	11 41
1914	50 000	876 486	282 000	414 550	139 230	282 515	1 433 901	3 478 682	29 389 226	11 84
1915	75 000	976 951	312 000	504 550	172 375	366 325	1 433 145	3 840 346	31 345 088	12 25

Corland county

1904	.....	\$225 500	\$43 000	\$72 300	\$80 150	\$60 500	\$751 070	\$1 232 520	\$13 039 882	9 48
1905	.....	225 475	43 000	72 300	94 475	55 500	774 240	1 264 900	13 624 901	9 28
1906	.....	250 250	47 000	122 800	110 025	53 000	876 263	1 300 208	13 798 549	10 08
1907	.....	250 475	47 000	117 000	8 300	220 145	1 307 849	1 307 849	14 058 712	9 73
1908	.....	275 475	47 000	117 000	9 500	167 242	824 028	1 478 028	14 326 311	10 32
1909	.....	276 000	42 000	125 700	20 800	168 688	886 022	1 533 510	14 411 400	10 64
1910	.....	300 000	45 000	141 500	8 750	199 938	1 121 357	1 810 545	14 947 125	12 15
1911	\$20 000	310 000	45 000	427 650	21 200	172 058	1 168 493	2 105 001	16 153 600	13 40

1912	20 000	310 000	73 250	10 600	175 650	1 182 055	2 202 065	17 813 790	12 35
1913	20 000	310 000	83 250	23 700	112 905	1 147 105	2 145 240	17 993 637	11 02
1914	20 000	308 000	99 750	41 735	151 650	1 041 700	2 214 404	10 037 870	11 01
1915	50 000	308 000	170 750	56 960	176 300	1 007 559	2 124 669	19 805 433	10 68

Delaware county

1904 ¹	.....	.....	.....	.....	.....	.....	.....	.....	.....
1905	.....	\$30 000	\$49 000	\$171 725	\$16 450	\$504 140	\$771 315	\$13 519 472	5 71
1906	.....	.....	45 000	107 885	25 300	345 365	523 550	13 774 288	3 80
1907	.....	.....	46 700	14 600	217 885	600 470	915 055	14 361 028	6 38
1908	.....	30 000	52 200	11 000	226 135	520 445	839 780	14 611 984	5 75
1909	.....	.....	05 000	.....	370 835	619 099	1 063 934	14 794 125	7 19
1910	.....	40 000	65 000	20 750	416 135	616 470	1 158 355	14 910 385	7 77
1911	.....	40 000	65 000	18 250	351 045	627 831	1 102 126	15 031 162	3 32
1912	.....	40 000	65 000	19 700	242 800	435 540	803 040	21 878 853	7 73
1913	.....	40 000	120 000	37 550	301 825	673 400	1 262 865	23 138 606	5 46
1914	.....	40 200	65 000	76 700	314 500	681 792	1 178 192	23 419 459	5 03
1915	.....	50 300	100 000	101 625	307 800	714 325	1 340 050	20 379 614	5 07

Dutchess county

1904	\$120 000	\$3 400 777	\$425 000	\$504 755	\$28 800	\$4 630 851	\$9 685 183	\$41 569 316	23 30
1905	120 000	3 389 777	275 000	428 280	112 900	5 268 523	10 169 980	41 767 371	24 35
1906	120 000	3 466 248	275 000	403 435	110 900	5 241 128	10 192 711	42 314 142	24 09
1907	120 000	3 531 270	275 000	56 475	739 050	5 652 544	10 601 839	43 180 502	24 76
1908	120 000	4 032 555	275 000	15 975	487 300	6 111 104	11 648 524	44 576 801	26 13
1909	120 000	4 122 306	275 000	23 200	480 950	6 104 784	11 724 240	45 491 093	25 77
1910	50 000	3 071 906	275 000	40 250	490 850	6 037 591	11 245 187	53 003 308	21 19
1911	50 000	4 104 306	275 000	35 750	507 500	6 404 097	12 064 953	55 001 435	21 94
1912	50 000	4 458 820	275 000	27 500	524 800	6 107 420	12 154 140	59 631 163	20 38
1913	150 000	3 694 100	275 000	69 700	398 000	5 980 495	11 362 955	67 710 138	16 78
1914	50 000	4 654 176	275 000	122 450	418 480	6 630 881	13 896 687	71 212 640	19 51
1915	50 000	4 870 066	275 000	123 775	449 850	6 800 912	14 083 503	76 340 441	18 45

Erie county

1904	\$6 908 830	\$4 350 885	\$1 009 515	\$283 560	\$240 000	\$15 794 096	\$45 120 411	\$301 756 522	14 95
1905	6 559 775	4 702 540	1 800 515	406 350	129 800	16 122 276	46 196 668	306 814 760	15 06
1906	6 559 775	4 953 100	1 009 515	406 350	140 800	18 075 426	40 839 646	311 639 045	15 03
1907	6 466 775	5 118 825	1 124 515	428 300	140 800	20 225 821	51 215 790	334 090 305	15 30
1908	6 466 775	5 702 255	1 209 515	49 200	5 940 435	22 943 780	53 209 635	344 969 635	15 42
1909	6 634 775	5 702 495	1 174 515	48 800	657 575	22 176 993	54 945 268	355 029 774	15 48
1910	6 649 775	5 586 455	1 167 515	88 500	680 025	20 455 842	50 153 128	361 844 726	15 13
1911	7 404 775	5 606 455	2 826 492	64 100	700 375	22 470 261	54 755 128	373 057 834	15 82
1912	7 345 000	5 403 930	2 841 060	116 200	722 850	24 030 330	58 392 340	412 695 053	14 15
1913	7 404 775	5 518 775	1 254 820	135 125	631 975	24 069 685	58 393 510	435 316 190	13 41
1914	7 250 650	5 964 765	1 303 857	135 200	631 975	24 362 230	63 109 772	409 029 782	13 46
1915	8 146 110	6 171 310	1 262 817	228 075	963 140	26 972 744	70 804 190	519 664 521	13 61

¹ No report for 1904.

Essex county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGES PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	\$50 000	\$20 000	.....	\$101 195	\$22 100	\$530 047	\$723 342	\$10 623 322	6 81
1905	\$7 500	50 000	23 000	.....	131 575	28 350	641 050	881 484	10 803 065	8 16
1906	6 500	77 000	22 000	.....	103 775	34 500	571 011	814 786	11 006 104	7 34
1907	7 000	.....	12 000	.....	16 455	173 750	671 823	881 023	11 493 314	7 67
1908	7 000	75 000	12 000	.....	26 475	148 000	578 220	846 695	11 673 311	7 25
1909	4 000	100 000	8 500	.....	3 950	200 025	040 992	932 407	11 810 205	7 89
1910	6 500	100 000	7 000	.....	39 750	185 575	488 534	827 359	11 964 422	6 90
1911	6 000	150 000	.....	.....	33 350	144 050	437 040	771 040	12 251 585	6 29
1912	53 000	160 500	.....	.....	38 550	153 825	374 200	780 075	17 828 478	4 38
1913	53 000	.....	.....	.....	41 350	170 795	602 865	868 010	20 026 777	4 33
1914	15 000	221 220	140 000	.....	160 515	215 300	711 664	1 463 699	22 098 787	6 62
1915	15 000	318 600	110 000	.....	238 815	242 385	780 837	1 705 637	26 737 251	6 38

Franklin county

1904	.....	\$208 505	\$60 000	.....	\$133 460	\$13 550	\$444 718	\$866 233	\$10 067 556	7 90
1905	.....	248 505	58 000	.....	168 105	21 550	370 465	875 625	11 233 886	7 70
1906	.....	168 505	78 000	.....	179 230	21 000	419 095	865 831	11 423 525	7 58
1907	.....	20 000	50 000	.....	87 300	175 595	519 512	849 317	11 859 481	7 29
1908	.....	68 000	78 000	.....	13 320	173 255	351 380	883 955	11 875 060	5 30
1909	.....	107 928	58 000	.....	14 400	162 280	399 139	741 747	11 060 505	6 30
1910	.....	68 000	58 000	.....	18 400	160 900	501 850	867 156	12 061 995	7 51
1911	\$7 500	34 000	58 000	.....	39 900	162 375	616 815	918 590	12 276 869	5 70
1912	48 000	48 000	58 000	.....	45 100	163 825	624 050	984 275	17 279 339	5 70
1913	60 000	40 000	58 000	.....	124 165	211 010	579 360	993 470	17 875 617	5 56
1914	60 000	78 000	58 000	.....	220 350	248 795	613 575	1 182 535	18 772 463	6 30
1915	60 000	78 000	60 000	.....	233 185	233 185	588 521	1 240 050	20 419 203	6 07

Fulton county

1904	\$8 000	.....	\$54 000	\$275 200	\$32 645	\$100	\$858 081	\$1 228 926	\$13 117 512	9 36
1905	10 000	\$41 130	60 000	374 200	49 045	1 100	873 951	1 469 426	13 215 561	10 67
1906	50 000	40 680	67 000	348 700	49 195	.....	892 817	1 148 392	13 438 778	8 55
1907	50 000	66 105	97 000	117 000	.....	279 220	871 702	1 481 087	13 870 048	10 88
1908	63 000	41 038	117 000	404 500	.....	40 445	990 987	1 650 970	14 119 227	11 74
1909	50 000	65 000	35 000	382 900	100	43 550	1 067 175	1 673 725	14 347 904	11 67

PROPERTY EXEMPT FROM TAXATION

1910	63 000	67 000	384 500	1 373	48 525	1 052 329	1 681 727	14 086 370	11 22
1911	88 000	95 000	671 800	1 173	52 495	1 313 514	2 295 982	15 553 778	14 76
1912	88 000	35 000	671 000	400	41 500	1 134 080	2 244 980	19 790 882	11 34
1913	88 000	75 000	719 000	1 100	60 545	1 465 435	2 497 080	20 449 689	12 22
1914	175 000	108 000	683 800	58 200	53 395	1 403 485	2 557 020	21 850 395	11 70
1915	175 000	133 000	693 300	23 210	55 175	1 457 415	2 612 100	22 130 117	11 80

Genesee county

1904	\$565 000	\$210 000	.....	\$329 175	\$221 500	\$1 672 656	\$2 908 331	\$20 876 888	14 36
1905	500 000	210 000	.....	381 925	297 700	1 903 125	3 352 750	20 088 113	15 97
1906	500 000	213 000	.....	371 625	348 400	1 924 985	3 388 010	21 457 824	15 65
1907	500 000	210 000	.....	11 500	797 275	2 210 635	3 659 410	22 241 015	16 45
1908	500 000	205 000	.....	14 100	673 525	2 282 735	3 735 300	23 108 139	16 10
1909	500 000	160 000	.....	6 500	608 075	2 527 855	3 908 330	23 952 875	10 32
1910	500 000	54 500	.....	23 400	724 525	2 360 585	3 686 910	24 608 867	14 98
1911	500 000	214 500	.....	15 250	721 025	2 450 135	3 921 010	25 231 860	15 54
1912	500 000	214 500	.....	23 900	1 124 925	2 490 335	4 368 660	29 043 797	14 59
1913	500 000	160 000	.....	28 400	1 062 600	2 701 035	4 527 035	31 629 542	14 35
1914	500 000	210 500	.....	822 150	432 960	2 707 450	4 694 000	32 702 877	14 35
1915	500 325	216 500	.....	199 315	281 360	2 865 110	4 933 110	38 385 357	12 85

Greene county

1904	\$25 000	\$24 000	.....	\$161 500	\$68 700	\$513 060	\$792 260	\$12 009 725	6 596
1905	25 000	34 000	.....	166 075	89 200	520 601	834 876	11 970 737	6 974
1906	30 400	37 000	.....	175 850	105 000	487 935	836 785	12 050 023	6 943
1907	30 400	35 000	.....	.....	308 650	513 400	887 456	12 313 768	7 207
1908	30 000	60 000	.....	.....	327 000	508 271	985 271	12 454 735	7 910
1909	30 000	140 000	.....	.....	323 200	600 606	1 099 800	12 572 303	8 747
1910	30 000	160 000	.....	14 300	306 400	582 011	1 092 711	12 550 217	8 702
1911	35 000	160 000	.....	5 200	305 700	605 226	1 071 126	12 560 040	8 523
1912	35 000	160 000	.....	15 200	285 250	603 475	1 108 925	15 625 096	7 097
1913	40 000	160 000	.....	30 000	273 530	592 080	1 006 530	15 487 277	7 085
1914	45 500	160 000	.....	269 410	335 450	505 994	1 376 354	16 912 010	8 137
1915	44 500	160 000	.....	234 310	338 900	613 324	1 381 034	19 236 529	7 231

Hamilton county

1904	\$12 000	\$12 000	.....	\$17 200	.....	\$22 482	\$51 682	\$3 612 804	1 43
1905	18 000	18 000	.....	26 650	.....	25 375	70 025	3 787 710	1 85
1906	18 000	18 000	.....	24 050	.....	28 641	70 691	3 840 656	1 84
1907	18 000	18 000	.....	800	.....	24 341	73 266	3 928 250	1 98
1908	18 000	18 000	.....	2 000	\$30 125	27 661	78 551	3 970 593	2 84
1909	18 000	18 000	.....	1 850	30 850	48 255	114 555	4 030 575	1 85
1910	19 000	19 000	.....	4 550	40 450	30 055	78 855	4 258 108	1 85
1911	19 000	19 000	.....	7 050	25 250	35 040	64 015	4 560 112	2 07
1912	20 000	20 000	.....	2 300	28 870	34 165	77 200	5 072 244	1 37
1913	20 000	20 000	.....	3 500	31 930	34 165	89 595	5 643 939	1 48
1914	.....	.....	.....	44 350	20 735	10 260	84 345	6 528 225	1 29
1915	21 000	.....	.....	65 550	24 035	27 000	137 585	6 799 905	2 02

Herkimer county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$85 000	\$100 000	\$267 000	\$300 825	\$339 000	\$941 110	\$2 032 944	\$24 886 948	8 17
1905	318 000	100 000	276 000	274 200	386 500	I 016 264	2 370 964	25 235 067	9 40
1906	253 000	194 700	220 000	204 110	344 500	I 154 270	2 370 580	25 482 388	9 30
1907	552 500	110 000	276 000	366 200	370 662	I 068 421	2 752 783	25 631 616	10 74
1908	353 000	110 000	276 000	2 100	780 985	I 173 227	2 701 312	26 358 463	10 25
1909	353 000	107 000	270 000	4 000	794 885	I 283 011	2 817 806	26 080 667	10 44
1910	353 000	150 000	256 500	42 950	773 450	I 272 805	2 804 805	28 778 481	9 75
1911	350 000	165 000	256 500	18 450	830 950	I 400 640	3 008 540	29 391 178	10 25
1912	379 025	165 000	276 500	39 700	687 525	I 440 395	2 988 145	41 005 729	7 29
1913	450 000	165 000	262 500	40 900	979 425	I 705 075	3 602 900	40 684 123	8 86
1914	470 230	165 000	276 500	209 300	I 184 955	I 660 661	3 666 736	43 000 732	9 22
1915	I 352 585	210 000	281 100	363 340	I 142 455	I 959 796	5 309 276	45 848 213	11 58

Jefferson county

1904	\$507 500	\$50 000	\$127 000	\$759 100	\$324 275	\$113 300	\$1 018 152	\$3 799 367	\$37 016 606	10 0
1905	632 500	50 000	195 000	I 050 500	358 435	144 400	2 036 474	4 437 100	30 334 641	11 22
1906	907 500	55 000	195 000	943 500	398 300	105 700	2 302 061	4 909 221	40 806 106	12 08
1907	929 500	51 600	245 000	625 500	753 500	753 500	2 503 781	5 184 761	42 122 796	12 30
1908	I 159 100	79 000	255 000	I 330 500	37 400	559 480	2 290 427	6 889 017	42 741 700	14 71
1909	2 100 500	90 000	225 000	I 330 500	52 500	559 185	2 543 332	6 975 357	43 154 423	13 06
1910	2 082 800	96 600	215 000	I 328 500	73 100	597 407	2 478 950	6 782 583	43 975 683	15 46
1911	I 580 000	88 100	275 000	I 335 500	55 600	535 800	2 633 495	6 503 495	44 376 550	14 62
1912	I 057 000	86 600	285 000	I 303 800	64 700	395 825	2 662 030	5 854 955	49 381 978	11 86
1913	I 114 500	79 000	225 000	I 322 000	65 500	480 100	3 639 665	6 925 765	49 051 183	12 16
1914	I 115 300	82 800	310 000	I 325 300	281 150	469 975	3 248 220	6 832 565	50 007 442	13 62
1915	I 017 000	98 700	341 500	I 530 300	345 900	512 995	3 249 300	7 095 695	53 496 964	13 26

Lewis county

1904	.....	\$3 100	\$62 000	.....	\$121 075	\$59 150	\$335 505	\$580 830	\$0 250 237	6 27
1905	.....	3 310	62 000	.....	134 410	53 500	387 634	640 854	0 353 014	6 85
1906	.....	I 575	80 000	.....	130 860	53 000	326 814	601 240	0 570 417	6 28
1907	.....	I 670	80 150	.....	23 050	164 680	247 608	571 158	0 718 046	5 30
1908	.....	920	80 000	.....	650	220 485	277 065	579 000	0 872 054	5 87
1909	.....	62 000	.....	.....	22 050	152 640	361 250	357 940	9 961 905	6 00

1910	68 000	25 650	177 155	385 987	656 792	10 048 430	6 54
1911	68 000	26 523	103 375	351 980	609 878	10 257 113	5 05
1912	68 000	24 050	149 905	332 985	575 030	11 901 422	4 81
1913	68 155	87 550	103 625	301 935	563 385	12 978 587	4 34
1914	72 000	145 500	113 875	378 719	707 717	13 334 889	5 31
1915	72 000	108 065	181 925	373 770	737 230	13 588 386	5 43

Livingston county

1904	\$1 005 017	\$190 350	\$140 400	\$825 175	\$2 270 842	\$24 074 017	9 43
1905	I 020 817	230 050	200 000	844 020	2 304 887	24 230 077	0 88
1906	I 043 700	243 425	193 600	871 712	2 475 837	24 511 767	10 10
1907	718 317	3 400	821 525	848 700	2 512 002	25 169 311	9 98
1908	121 200	17 500	130 000	781 100	1 788 510	25 318 790	7 06
1909	416 600	3 600	577 925	882 758	2 000 880	25 545 458	7 90
1910	416 600	26 900	622 075	957 445	2 143 023	26 001 593	8 24
1911	416 600	19 600	616 260	800 547	2 063 007	26 618 257	7 75
1912	416 600	59 400	581 725	I 025 425	2 203 150	29 020 432	7 36
1913	416 600	40 950	674 800	I 063 420	2 321 770	30 593 406	7 59
1914	419 600	149 430	702 200	I 073 085	2 489 915	31 340 374	7 94
1915	419 600	149 555	731 845	I 066 082	2 512 082	32 342 066	7 77

Madison county

1904	\$21 900	\$197 775	\$158 800	\$1 238 457	\$1 970 837	\$18 212 423	10 82
1905	58 522	108 105	185 700	I 233 795	2 045 522	18 275 830	11 19
1906	62 335	204 305	172 000	I 405 736	2 228 976	18 312 012	12 17
1907	76 535	5 400	439 355	I 456 754	2 419 144	18 758 865	12 00
1908	40 535	15 400	381 005	I 456 050	2 462 190	19 008 502	12 64
1909	90 000	3 500	351 905	I 511 152	2 288 957	19 235 700	11 90
1910	40 000	16 100	355 955	I 444 352	2 439 307	19 430 597	12 55
1911	75 000	18 400	357 805	I 592 670	2 657 275	19 538 792	13 00
1912	75 000	10 100	362 755	I 637 085	2 657 840	21 422 259	12 41
1913	151 435	101 700	371 260	I 666 105	2 666 865	22 206 995	12 14
1914	150 535	85 150	997 755	I 058 666	2 866 556	22 907 952	12 51
1915	150 535	85 150	475 440	I 085 610	2 958 735	24 002 884	12 33

Monroe county

1904	\$621 350	\$302 500	\$83 600	\$7 991 839	\$14 729 314	\$141 929 374	10 38
1905	616 500	309 400	89 550	8 012 076	16 092 767	150 618 531	10 00
1906	671 500	293 750	96 350	8 883 124	17 633 507	165 005 161	10 04
1907	671 500	10 900	497 557	9 225 174	18 061 977	176 476 927	10 23
1908	658 000	12 100	463 600	11 623 064	20 064 314	184 251 076	11 38
1909	658 000	6 000	454 350	11 805 154	21 224 104	180 745 277	11 19
1910	662 000	59 050	451 950	11 532 743	21 367 063	201 357 490	10 61
1911	662 000	43 800	477 450	11 395 811	21 158 031	213 437 727	9 91
1912	662 000	67 750	477 725	12 249 305	22 303 530	248 904 218	8 06
1913	662 000	5 961 700	75 775	13 363 550	23 683 725	277 610 908	8 53
1914	662 400	2 314 500	563 000	13 801 349	24 367 099	300 718 343	8 10
1915	812 500	210 500	808 400	15 589 249	28 820 199	328 236 354	8 78

Montgomery county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL-LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	\$ 171 770	\$70 250	\$266 100	\$173 750	\$10 000	\$965,755	\$1 657 625	\$24 313 740	6 82
1905	.....	I 471 700	75 000	328 800	188 850	17 000	I 171 545	3 252 895	24 414 063	13 32
1906	.....	I 471 770	55 000	314 000	175 250	14 000	I 298 600	3 239 220	24 810 727	13 42
1907	.....	I 406 270	168 000	66 600	20 100	444 850	I 238 795	3 344 615	25 265 967	13 24
1908	\$10 400	I 182 870	93 500	321 100	18 000	171 450	I 128 280	2 925 600	25 783 728	11 35
1909	I 0 000	I 420 000	126 000	321 100	.....	95 350	969 280	2 941 730	26 058 240	11 29
1910	I 0 000	I 491 000	60 000	321 500	2 000	114 250	I 123 765	3 192 515	26 646 067	11 72
1911	50 000	I 493 000	80 000	331 100	2 000	160 650	I 447 080	3 564 730	27 757 132	13 13
1912	50 000	I 866 300	80 000	244 000	5 800	164 980	I 610 710	3 359 313	33 159 313	12 13
1913	50 000	I 426 000	148 000	356 350	4 000	159 375	I 800 620	3 950 345	33 081 876	11 73
1914	50 000	I 546 620	150 000	378 000	8 200	186 800	I 998 410	4 018 636	36 812 052	10 92
1915	50 000	I 573 815	153 000	370 200	100 350	192 450	I 722 415	4 102 230	39 974 112	10 41

Nassau county

1904	.....	\$10 000	.....	.....	\$720 755	\$71 450	\$3 646 135	\$4 448 340	\$27 580 300	16 13
1905	.....	10 000	.....	.....	718 500	90 300	3 627 090	4 646 700	28 852 138	16 11
1906	\$900	10 000	200 000	.....	735 500	197 250	3 943 250	5 086 900	32 086 538	15 85
1907	900	10 000	275 000	.....	58 700	1 277 650	3 777 090	5 399 340	39 857 915	13 55
1908	900	10 000	275 000	.....	87 500	1 171 900	4 075 660	5 620 960	41 065 013	13 40
1909	900	10 000	200 000	.....	77 000	1 275 000	4 179 265	5 742 165	45 661 835	12 31
1910	900	10 000	200 000	.....	184 800	1 351 500	4 350 165	6 083 365	85 072 882	7 15
1911	900	11 000	200 000	.....	132 300	1 704 000	4 520 805	6 629 605	89 461 173	7 41
1912	900	.....	200 000	.....	67 500	1 613 500	4 042 465	5 924 365	137 302 244	4 31
1913	.....	.....	200 000	.....	119 500	2 131 900	4 620 040	7 071 440	157 083 440	4 50
1914	.....	12 400	200 000	.....	173 595	2 375 800	4 793 660	7 556 325	174 636 601	4 33
1915	.....	12 400	186 100	.....	482 900	2 358 465	4 990 390	8 030 255	192 750 400	4 17

Greater New York

1904	\$60 314 000	\$4 503 595	\$350 000	\$708 602 765	.....	.....	\$233 468 054	\$1 007 238 414	\$5 015 463 779	20 08
1905	61 220 200	3 731 195	435 000	734 979 897	.....	.....	238 730 688	I 039 171 480	5 221 582 301	19 90
1906	62 359 200	3 654 575	3 811 400	704 288 985	.....	.....	253 653 172	I 117 842 812	5 738 287 245	20 54
1907	59 883 700	2 184 750	476 000	770 534 020	.....	.....	272 851 763	I 184 047 832	6 240 500 602	18 97
1908	69 479 300	2 000 130	3 484 400	872 636 230	.....	.....	293 894 368	I 241 604 448	6 722 415 789	18 47
1909	65 762 200	2 074 650	3 478 750	919 479 390	.....	.....	300 515 941	I 291 310 931	6 867 179 704	18 97

Ontario county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGES, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	\$330 000	\$235 000	\$414 096	\$316 120	\$149 600	\$1 617 956	\$3 062 772	\$28 481 115	10 75
1905	.....	231 517	197 000	433 096	330 825	150 600	2 505 089	3 848 127	28 883 664	13 32
1906	.....	250 774	195 000	436 800	408 650	157 100	2 683 047	4 131 371	29 768 095	13 88
1907	.....	270 064	175 000	354 000	22 500	772 100	2 307 027	3 060 691	30 887 777	12 82
1908	\$75 000	280 074	190 000	459 700	35 400	556 050	2 625 145	4 231 369	31 601 016	13 36
1909	75 000	297 403	207 500	459 700	28 050	628 050	2 575 637	4 332 000	32 037 818	13 52
1910	86 000	294 500	322 000	459 700	58 600	631 450	2 086 147	4 352 397	32 058 233	13 88
1911	86 000	291 000	270 000	439 700	60 800	632 950	2 800 055	4 589 505	32 987 804	13 89
1912	150 000	132 885	270 000	741 200	116 100	585 000	2 801 805	4 790 990	38 471 259	12 47
1913	160 000	313 885	270 000	809 500	123 800	221 300	2 934 070	4 832 555	41 207 051	11 73
1914	150 000	90 412	315 000	789 500	111 550	338 050	2 895 644	4 710 156	42 315 886	11 13
1915	150 000	298 575	40 000	1 004 600	200 450	410 600	2 538 646	4 642 841	45 624 481	10 18

Orange county

1904	\$110 000	\$1 856 500	\$230 000	\$807 235	\$389 360	\$175 700	\$3 335 678	\$6 904 473	\$38 868 138	17 75
1905	110 000	1 166 000	135 000	714 085	378 435	276 100	3 177 740	6 958 250	39 775 391	17 49
1906	210 000	1 068 500	153 000	694 685	313 925	234 200	3 300 494	11 086 804	40 501 577	27 32
1907	110 000	1 168 500	180 000	291 050	10 000	1 073 675	3 445 754	16 291 579	41 283 001	39 39
1908	293 900	1 218 500	189 000	751 185	2 100	696 325	3 474 423	10 069 433	42 814 778	38 79
1909	275 100	1 168 500	189 000	800 385	30 700	950 825	3 607 043	16 787 553	44 140 050	38 03
1910	451 500	1 219 000	180 000	819 385	1 100	645 250	3 397 258	17 263 293	45 908 595	37 60
1911	571 500	1 676 100	260 000	1 078 550	39 500	832 250	4 354 178	18 842 178	48 058 517	39 21
1912	587 000	1 607 000	240 000	1 204 935	74 800	633 750	4 567 985	18 915 470	61 353 573	30 83
1913	087 000	1 643 700	285 000	1 282 475	220 200	528 050	4 553 775	19 600 200	70 220 821	27 01
1914	647 000	1 617 900	240 000	1 272 070	251 000	573 650	4 715 972	19 317 592	77 642 815	24 88
1915	573 500	1 599 570	286 450	1 324 920	118 000	838 750	4 707 121	19 448 311	84 742 487	22 95

Orleans county

1904	.....	\$370 000	\$185 000	.....	\$184 600	\$830 000	\$1 300 110	\$2 860 710	\$15 548 455	18 46
1905	.....	2 095 000	195 000	.....	192 100	912 000	1 353 107	5 347 297	15 876 249	33 68
1906	.....	2 192 000	180 000	.....	190 075	977 590	1 359 472	4 871 507	10 278 692	29 93
1907	\$1 200	2 025 000	190 000	.....	800	322 240	2 195 637	4 733 677	10 728 407	28 30
1908	.....	1 930 000	185 000	.....	.....	324 900	2 359 192	4 699 482	17 397 695	27 01
1909	1 200	2 105 000	185 000	.....	2 300	388 500	2 280 093	4 962 093	17 680 133	28 07

Rensselaer county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL-LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$480 000	\$281 625	\$650 000	\$2 446 050	\$104 275	\$117 000	\$6 376 349	\$10 455 590	\$72 921 308	14 34
1905	480 000	287 725	690 000	2 359 050	233 860	12 000	7 459 520	11 513 155	73 013 034	15 77
1906	480 000	280 125	690 000	2 298 835	242 075	12 000	6 816 790	10 828 825	73 600 059	14 71
1907	480 000	291 625	690 000	1 932 200	2 500	132 800	6 419 093	10 048 218	75 434 372	14 51
1908	480 000	280 125	690 000	2 493 000	2 000	221 500	6 600 949	10 778 374	77 117 355	13 98
1909	480 000	288 500	690 000	2 480 805	25 000	212 975	6 856 742	11 042 772	78 552 433	14 10
1910	480 000	285 375	740 000	2 423 015	13 100	227 125	7 618 134	11 776 749	79 551 604	14 80
1911	480 000	280 000	740 000	2 483 050	.....	229 959	8 335 170	12 534 370	84 580 984	14 82
1912	480 000	284 565	1 035 000	2 865 915	38 800	205 025	8 741 945	13 050 310	79 009 158	17 28
1913	480 000	285 500	1 000 000	2 714 100	38 600	209 225	9 135 610	13 683 035	82 079 949	16 67
1914	480 000	312 875	1 000 000	2 892 940	202 875	152 315	10 051 022	15 092 027	80 565 347	18 73
1915	480 000	539 025	1 025 000	2 790 540	74 575	236 175	10 572 419	15 717 734	81 405 397	19 31

Rockland county

1904	.....	\$7 650	\$70 000	.....	\$195 950	\$56 500	\$1 065 210	\$1 395 310	\$16 001 061	8 72
1905	.....	32 000	85 000	.....	216 700	64 000	1 160 025	1 582 815	16 150 438	9 80
1906	25 000	32 600	105 000	.....	218 700	111 700	1 081 425	1 574 425	17 020 619	9 25
1907	100 000	50 000	55 000	.....	5 000	377 400	1 226 700	1 814 100	23 808 447	7 62
1908	100 000	25 860	00 000	.....	5 000	497 000	1 006 900	2 264 760	24 877 787	8 80
1909	100 000	200 950	300 000	.....	.....	569 100	1 992 550	3 222 000	27 778 861	11 60
1910	105 000	159 800	100 000	.....	7 200	577 200	1 914 300	2 863 500	28 974 935	9 88
1911	105 000	4 000	210 000	.....	22 500	647 500	2 142 850	3 131 850	29 925 356	10 47
1912	105 000	125 000	210 000	.....	13 500	813 900	2 654 250	3 921 650	47 578 315	8 24
1913	105 000	.....	210 000	.....	81 000	417 600	1 060 350	1 873 950	45 551 744	4 11
1914	105 000	.....	81 500	.....	906 650	549 750	659 150	2 302 050	42 266 746	5 45
1915	105 000	.....	150 000	.....	44 200	719 750	2 323 600	3 342 550	42 953 872	7 78

St Lawrence county

1904	\$100 000	\$4 338 410	\$135 000	\$355 250	\$580 185	\$47 570	\$1 795 827	\$7 352 242	\$37 330 935	10 70
1905	100 000	4 862 000	135 000	360 350	614 870	50 750	1 953 497	8 076 467	38 260 016	21 10
1906	100 000	5 862 000	135 000	356 000	628 610	84 000	2 122 003	9 320 013	38 842 016	24 00
1907	108 000	5 565 870	225 000	210 700	201 420	1 088 515	1 088 315	9 345 850	40 568 735	23 07
1908	108 000	6 563 050	225 000	317 200	207 300	552 310	2 008 265	10 124 425	41 137 308	25 06
1909	4 617 000	1 108 100	240 000	281 350	189 400	545 045	2 399 220	9 290 115	41 618 820	22 32

1910	115 000	4 591 100	240 000	213 450	644 630	2 349 700	8 405 280	42 742 486	19 67
1911	105 500	2 110 000	240 000	230 650	640 015	2 529 920	6 104 985	43 045 477	14 18
1912	103 000	1 567 500	240 000	360 800	479 610	2 303 115	5 281 675	47 578 315	11 10
1913	113 000	1 715 500	240 000	368 100	472 685	2 070 945	5 170 180	49 574 954	10 43
1914	100 500	1 576 800	242 500	811 290	692 285	1 809 845	5 803 760	51 319 760	11 31
1915	118 000	521 500	244 000	613 025	876 370	2 612 165	5 463 610	52 958 981	10 32

Saratoga county

1904	\$42 950	\$83 900	\$388 400	\$43 750	\$803 920	\$1 279 029	\$24 399 216	5 24
1905	142 950	85 725	424 250	111 550	975 484	1 738 134	24 480 519	7 10
1906	171 700	85 725	464 100	132 400	1 046 704	1 900 629	25 011 095	7 80
1907	154 750	85 725	131 200	489 850	1 144 184	2 005 709	25 742 643	7 80
1908	53 550	208 225	91 200	473 925	1 054 870	1 881 770	26 532 800	7 09
1909	941 000	85 725	91 200	536 000	1 350 380	3 004 314	26 636 207	11 30
1910	1 040 000	83 900	101 800	503 075	1 303 239	3 032 014	27 085 488	11 19
1911	1 140 000	1 825	104 100	367 025	997 474	2 011 024	28 854 342	9 73
1912	574 150	85 725	268 700	500 825	901 400	4 405 860	31 531 485	13 97
1913	163 200	92 000	110 000	363 125	1 167 705	2 116 030	32 708 582	6 47
1914	177 900	126 500	350 000	560 050	1 341 555	2 356 005	35 763 470	6 59
1915	12 800	207 000	218 615	431 250	1 888 775	6 141 880	36 736 130	16 72

Schenectady county

1904	\$85 400	\$209 000	\$830 000	\$33 035	\$1 534 915	\$3 602 350	\$28 083 008	9 59
1905	125 400	290 000	1 608 275	30 085	1 956 069	3 076 329	30 430 548	13 07
1906	125 400	300 000	1 840 775	52 785	2 510 469	4 889 429	41 107 289	11 89
1907	125 400	300 000	1 560 375	.....	2 964 158	5 853 028	47 543 745	12 31
1908	125 400	435 000	2 424 150	.....	3 242 435	6 319 495	50 614 406	12 49
1909	\$75 000	125 000	2 805 600	90	3 421 954	6 949 049	52 309 044	13 28
1910	75 000	435 000	2 805 600	.....	3 645 909	7 181 444	54 435 501	13 19
1911	75 000	510 000	2 844 300	400	3 710 470	7 374 055	56 503 610	13 05
1912	125 000	669 300	2 021 350	400	3 000 980	7 836 065	68 829 603	11 30
1913	125 000	825 000	2 021 350	18 400	3 000 980	9 038 915	65 564 983	13 80
1914	180 000	1 118 000	4 295 550	18 000	4 492 403	10 402 077	74 743 481	14 00
1915	125 359	1 043 090	4 572 550	27 000	4 565 514	10 701 638	80 435 843	13 31

Schoharie county

1904	\$1 350	\$41 000	\$121 885	\$27 400	\$471 507	\$663 142	\$10 769 032	6 16
1905	5 475	41 000	145 705	35 600	447 330	675 110	10 734 630	6 29
1906	4 400	31 000	145 190	55 200	492 166	737 956	10 803 108	6 83
1907	3 775	31 000	11 700	173 980	628 801	840 346	10 857 574	7 82
1908	.....	34 000	22 000	193 180	636 493	885 058	10 863 601	8 15
1909	\$150	73 000	20 000	198 830	648 782	944 642	10 835 059	8 72
1910	.....	48 000	14 100	197 405	720 805	980 370	10 954 400	8 05
1911	.....	51 000	4 100	188 850	730 410	974 410	11 000 201	8 86
1912	.....	45 000	9 300	195 130	731 670	985 000	12 012 484	8 20
1913	.....	4 000	9 400	160 900	728 805	948 165	12 297 804	7 71
1914	.....	45 000	122 006	270 475	718 525	1 160 906	13 141 220	8 83
1915	24 500	81 000	132 346	280 820	738 643	1 257 393	13 612 315	9 24

Schuyler county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$500	\$15 000	.....	\$30 850	\$10 000	\$307 516	\$357 866	\$6 277 719	5 70
1905	87 550	5 000	214 716	322 266	6 319 349	5 10
1906	10 000	.....	61 700	2 500	270 140	350 340	6 397 194	5 48
1907	350	10 000	.....	5 000	90 550	235 631	350 531	6 579 995	5 33
1908	5 000	40 700	255 505	301 205	6 590 710	4 55
1909	78 200	250 437	328 637	6 610 789	4 97
1910	41 600	256 822	298 422	6 623 085	4 51
1911	50 000	20 000	.....	.....	68 875	255 435	304 310	6 653 965	5 93
1912	10 000	.....	2 500	64 500	231 065	308 565	8 254 554	3 74
1913	40 000	20 000	.....	4 650	64 200	198 660	327 510	8 846 754	3 70
1914	50 000	18 000	.....	45 150	60 530	233 830	413 910	8 927 499	4 64
1915	50 000	10 000	.....	46 500	61 200	243 477	411 237	9 074 432	4 53

Seneca county

1904	.....	\$1 501 275	\$90 000	.....	\$208 855	\$29 900	\$802 031	\$2 632 061	\$14 365 827	18 32
1905	.....	I 600 400	75 000	.....	180 550	34 500	I 009 105	2 859 555	14 509 707	19 90
1906	.....	I 603 800	90 000	.....	196 750	39 500	I 970 770	2 900 820	14 840 017	19 54
1907	.....	I 603 800	100 000	.....	.....	276 100	816 655	2 796 555	15 128 978	18 49
1908	.....	I 603 000	90 000	.....	3 500	280 100	832 085	2 869 585	15 341 923	18 31
1909	.....	I 603 750	91 000	.....	.....	235 700	856 905	2 787 755	15 455 265	18 04
1910	.....	I 600 400	35 000	.....	.....	151 000	563 960	2 351 260	15 844 377	14 84
1911	.....	I 600 000	35 000	.....	10 100	119 000	767 680	2 544 280	15 974 741	15 93
1912	.....	I 343 000	450 000	.....	18 100	22 030	I 030 080	3 073 110	17 102 751	17 97
1913	.....	I 401 225	90 000	.....	39 000	180 350	608 700	2 619 275	18 264 196	14 34
1914	.....	I 400 525	75 175	.....	52 810	207 200	827 870	1 582 580	19 142 017	8 27
1915	.....	I 434 775	.....	.....	104 500	250 990	830 820	2 652 065	19 784 251	13 41

Steuben county

1904	.....	\$1 048 500	\$102 000	\$324 100	\$216 676	\$3 000	\$1 508 397	\$3 202 673	\$32 737 608	9 78
1905	.....	I 048 500	125 000	330 000	290 115	106 150	2 257 772	4 177 637	33 005 304	12 06
1906	.....	I 048 500	110 000	374 000	294 725	62 500	2 049 828	3 934 353	33 486 813	11 75
1907	.....	I 083 500	160 000	530 000	5 350	604 270	2 255 417	4 352 537	34 649 644	12 56
1908	.....	83 400	320 000	259 500	8 500	443 525	3 459 739	4 852 014	39 457 729	12 30
1909	.....	I 083 500	295 800	658 800	102 450	438 875	2 240 433	4 879 858	40 201 478	12 12

1910	66 000	1 083 000	696 300	343 425	2 558 212	4 977 987	40 769 286	12 21
1911	66 000	568 000	572 300	456 850	2 754 175	4 616 975	42 327 458	10 91
1912	66 000	1 068 000	640 400	406 300	4 80 830	4 7 141 139	47 141 139	10 39
1913	60 000	1 100 000	708 300	351 040	3 087 135	5 607 825	49 176 472	11 40
1914	60 000	1 008 350	787 300	448 480	2 934 021	5 655 536	50 034 387	11 30
1915	78 000	1 083 350	813 800	479 550	3 000 583	6 050 148	51 500 477	11 76

Suffolk county

1904	\$404 500	\$6 458 800	\$190 000	\$88 500	\$2 102 825	\$9 920 775	\$2 271 541	18 98
1905	644 500	5 911 000	180 000	116 500	2 000 500	9 368 400	53 944 279	17 35
1906	768 100	5 064 000	180 000	109 600	2 086 350	8 728 350	59 252 526	14 73
1907	790 000	2 600 000	180 000	720 000	2 147 050	6 479 050	64 307 851	10 08
1908	862 000	4 652 000	185 000	1 013 400	2 444 200	9 201 700	66 184 286	13 91
1909	913 000	3 552 000	185 000	1 006 500	2 608 650	8 404 450	68 881 236	12 20
1910	1 141 000	3 552 000	185 000	1 220 950	2 820 420	8 989 479	74 111 094	12 13
1911	1 517 500	5 642 000	100 000	1 243 000	2 720 705	11 347 905	80 740 865	11 05
1912	1 980 000	5 552 000	330 000	1 244 100	3 120 275	12 377 750	109 489 409	11 31
1913	2 001 500	5 917 500	333 500	1 335 800	3 205 180	13 106 380	124 983 060	10 49
1914	1 940 500	5 642 000	342 500	1 563 800	3 100 590	12 868 194	122 238 522	10 53
1915	1 967 500	6 320 900	400 500	1 570 450	3 523 475	14 124 160	125 851 546	11 22

Sullivan county

1904	\$60 815	\$2 000	\$249 180	\$334 995	\$5 970 112	\$6 108 972	5 60
1905	62 960	2 900	249 200	337 160	287 583	6 270 030	5 52
1906	67 900	2 025	257 830	350 108	240 995	6 424 390	5 58
1907	2 500	70 140	240 995	341 035	264 090	6 548 252	5 32
1908	100	78 290	204 990	364 480	252 480	6 700 889	5 57
1909	100	73 375	252 480	336 955	306 645	6 830 517	5 03
1910	108 000	70 290	306 645	480 185	332 620	6 913 265	7 16
1911	109 000	2 000	347 095	510 885	347 095	6 913 265	7 30
1912	109 000	87 245	370 270	546 340	504 000	12 175 385	4 40
1913	109 000	111 700	370 270	504 000	619 345	13 431 582	4 20
1914	109 000	41 850	367 205	619 345	15 301 889	16 762 611	4 03
1915	109 000	38 275	550 095	831 340			4 96

Tioga county

1904	\$190 280	\$32 400	\$1 245 039	\$1 627 857	\$12 496 673	13 03
1905	217 780	34 400	1 238 647	1 238 647	12 566 557	13 12
1906	221 565	32 400	1 220 373	1 643 108	12 752 416	12 80
1907	2 000	272 675	1 186 602	1 623 872	12 001 020	12 59
1908	2 000	247 530	1 263 550	1 698 675	13 118 484	12 95
1909	2 000	244 227	1 270 773	1 080 652	13 093 669	12 84
1910	12 300	267 977	1 278 998	1 175 377	13 175 377	13 15
1911	24 300	289 602	1 274 905	1 701 807	13 248 512	13 30
1912	27 500	331 160	309 315	667 975	14 648 644	4 56
1913	247 500	183 410	455 557	886 967	14 743 315	6 02
1914	42 000	136 260	341 553	520 983	14 952 360	3 48
1915	48 750	603 775	550 095	831 340	15 298 497	5 43

Tompkins county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS AND SCHOOL DISTRICTS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$7 000	\$100	\$86 500	\$432 000	\$93 300	\$61 600	\$10 694 075	\$11 374 575	\$16 077 347	70 75
1905	7 000	948	86 500	524 000	100 450	53 000	10 882 274	11 354 172	15 994 774	70 99
1906	7 000	740	95 500	501 800	115 450	63 100	10 814 904	11 688 584	16 563 452	70 57
1907	8 000	I 100	101 950	406 000	38 800	372 255	12 640 263	13 565 458	17 339 532	78 23
1908	8 000	I 500	51 950	670 000	15 800	199 000	12 569 044	13 515 384	17 579 400	76 88
1909	8 000	I 100	100 000	590 150	800	180 455	12 741 500	13 028 005	17 970 489	75 81
1910	50 000	.....	101 950	585 500	6 290	190 055	12 900 409	13 840 204	18 479 220	74 90
1911	50 000	052 535	100 000	399 700	19 900	172 065	14 713 420	16 108 220	19 090 121	84 35
1912	50 000	669 590	100 000	I 080 700	17 100	131 250	14 985 285	17 033 925	21 360 605	79 75
1913	50 000	802 955	65 000	I 157 000	I 300	218 580	16 331 880	18 626 715	21 945 584	84 88
1914	50 000	850	95 150	I 086 200	71 850	100 200	17 455 521	18 949 771	23 136 279	81 90
1915	50 000	875 560	95 150	I 144 700	81 050	208 025	16 548 698	19 003 192	24 620 950	77 20

Ulster county

1904	\$8 200	\$333 600	\$178 000	\$447 700	\$170 740	\$49 500	\$1 520 700	\$2 708 440	\$26 270 866	10 31
1905	8 800	333 375	185 000	577 700	152 920	70 250	1 649 705	2 977 750	26 288 533	11 33
1906	8 200	286 065	208 000	577 850	150 945	148 100	I 671 040	3 057 100	26 331 457	11 02
1907	8 200	270 300	208 000	255 150	.....	588 720	I 737 922	3 079 042	20 687 205	11 54
1908	8 200	124 472	180 000	578 850	I 150	395 445	I 842 475	3 130 592	27 307 810	11 44
1909	70 000	351 800	199 300	547 600	.....	370 170	I 719 895	3 259 665	28 333 793	11 51
1910	70 000	401 800	207 800	559 300	13 797	381 825	I 840 900	3 397 633	28 338 089	11 99
1911	75 000	301 800	227 500	796 500	13 400	366 550	I 840 900	3 621 740	28 743 547	12 60
1912	75 000	282 400	213 800	714 000	14 000	383 775	I 873 325	3 557 200	31 452 512	11 31
1913	75 000	182 400	217 800	713 000	12 400	380 860	I 818 240	3 499 400	36 575 187	9 32
1914	75 000	251 825	213 800	679 720	101 109	374 775	2 080 300	3 776 520	38 901 070	9 71
1915	75 000	263 780	178 000	769 320	262 345	154 925	2 391 990	4 095 360	41 943 197	9 76

Warren county

1904	.....	\$55 000	\$25 000	.....	\$142 945	\$359 300	\$544 160	\$1 126 405	\$8 158 084	13 81
1905	.....	55 100	31 000	.....	171 100	366 000	736 020	1 359 220	8 430 226	16 11
1906	.....	50 000	10 000	.....	102 675	366 000	693 550	1 312 225	8 732 500	15 03
1907	.....	56 700	19 000	.....	7 100	590 325	770 325	1 451 540	9 096 542	15 06
1908	.....	56 740	27 000	.....	6 300	64 425	810 265	1 495 130	9 904 178	15 10
1909	.....	56 740	27 000	.....	4 800	77 855	866 950	1 506 945	10 173 574	14 81

1910	.....	31 740	17 500	453 950	4 500	744 705	1 309 570	10 493 496	12 48
1911	.....	31 740	17 500	453 600	4 500	809 810	1 389 175	10 665 431	13 03
1912	.....	25 600	7 500	445 550	14 500	709 605	1 272 345	17 125 659	7 43
1913	.....	\$5 000	7 500	434 950	4 500	701 410	1 318 610	19 016 074	6 72
1914	.....	7 000	32 000	793 600	133 971	949 241	2 021 392	23 032 591	8 78
1915	.....	20 000	26 000	818 600	91 415	1 039 435	2 136 050	22 674 085	9 42

Washington county

1904	.....	\$30 330	\$74 000	.....	\$249 620	\$1 057 326	\$1 500 876	\$17 448 097	8 60
1905	.....	530 330	99 000	.....	273 270	1 038 331	2 204 081	17 006 106	12 52
1906	.....	35 100	30 000	.....	193 670	1 073 566	1 424 436	17 646 285	8 07
1907	.....	550 230	128 000	.....	4 575	2 873 864	2 441 609	19 819 319	12 32
1908	.....	550 330	129 000	.....	10 075	1 010 000	2 513 363	19 881 484	12 84
1909	.....	550 230	172 600	.....	9 575	1 298 003	2 541 638	19 588 325	12 97
1910	.....	50 000	.....	.....	15 050	302 490	1 046 400	19 768 850	5 29
1911	.....	50 000	50 000	.....	15 750	323 850	1 328 700	19 992 050	0 63
1912	.....	375 000	50 000	.....	7 500	343 290	1 732 020	22 192 111	7 81
1913	.....	415 230	85 000	.....	218 700	294 240	3 060 790	22 048 683	13 88
1914	.....	I 450 230	145 000	.....	184 800	392 220	3 601 797	22 641 127	15 91
1915	.....	I 745 230	90 000	.....	18 800	578 220	3 879 663	23 352 082	16 61

Wayne county

1904	.....	\$388 608	\$155 000	.....	\$428 790	\$65 400	\$2 955 205	\$22 850 804	12 93
1905	.....	979 582	154 000	.....	558 450	110 250	3 449 870	23 019 133	14 08
1906	.....	I 630 673	142 000	.....	406 150	113 250	3 780 247	23 506 881	10 97
1907	.....	I 106 673	104 000	.....	70 000	456 100	3 837 802	24 281 980	15 81
1908	.....	726 500	164 000	.....	262 600	467 820	3 795 565	24 999 058	15 18
1909	.....	I 264 875	179 000	.....	53 000	437 940	3 915 790	25 104 119	15 54
1910	.....	I 250 173	464 000	.....	123 700	445 540	4 313 383	25 558 811	16 88
1911	.....	I 520 170	165 000	.....	72 100	507 040	4 333 355	25 944 164	16 70
1912	.....	I 760 370	165 000	.....	108 700	571 990	4 814 720	31 209 944	15 43
1913	.....	2 890 390	203 000	.....	232 200	457 240	6 148 080	32 038 709	18 84
1914	.....	6 930 914	180 000	.....	724 707	655 060	10 632 317	37 570 821	28 29
1915	.....	7 211 405	195 000	.....	111 525	895 727	11 187 648	39 740 337	28 15

Westchester county

1904	.....	\$1 776 220	\$472 000	\$6 214 868	\$1 014 600	\$18 025 832	\$30 112 070	\$192 601 367	15 63
1905	.....	4 676 470	497 000	4 960 944	1 544 200	16 727 888	30 501 902	205 270 848	14 86
1906	.....	3 465 805	542 000	5 418 252	1 715 860	18 070 853	32 823 750	241 741 434	13 58
1907	.....	I 945 805	657 500	3 592 140	12 600	21 716 123	35 080 801	277 826 066	13 61
1908	.....	5 456 750	192 000	6 476 836	89 300	20 946 367	38 263 103	272 007 565	14 02
1909	.....	5 027 950	I 518 200	6 910 328	324 800	20 907 340	41 420 074	282 882 838	14 64
1910	.....	2 777 200	I 428 200	7 770 860	459 450	4 876 735	43 644 840	312 715 044	13 90
1911	.....	2 018 000	I 552 000	8 908 370	494 500	5 217 300	48 561 900	325 407 456	14 92
1912	.....	2 109 000	I 515 200	9 034 820	232 000	5 931 850	29 076 665	337 119 795	14 13
1913	.....	3 616 800	2 618 000	I 461 365	527 600	6 497 650	50 456 105	405 788 169	13 13
1914	.....	2 116 600	I 811 200	I 677 724	I 029 400	5 763 950	31 485 676	448 662 156	12 35
1915	.....	3 856 950	I 449 900	13 594 915	964 260	6 648 220	60 892 378	475 463 492	12 81

Wyoming county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904		\$767	\$100 000		\$190 465	\$148 000	\$668 418	\$1 107 650	\$14 241 736	7 78
1905		100	75 000		198 100	173 100	785 364	1 231 664	14 354 225	8 58
1906		600	75 000		208 600	179 000	816 317	1 279 517	14 711 608	8 70
1907		500	91 000		53 375	269 400	808 840	1 223 115	15 106 907	8 10
1908			56 000		56 200	310 150	924 680	1 347 039	15 435 579	8 73
1909			51 000		45 100	343 050	1 019 263	1 458 413	15 797 932	9 23
1910			51 000		61 600	330 050	1 088 387	1 531 037	16 331 880	9 38
1911			98 000		60 950	346 300	1 107 400	1 643 850	17 144 347	9 59
1912			116 000		65 000	406 250	1 157 915	1 777 285	19 749 563	9 00
1913			35 000		44 800	499 545	1 119 235	1 777 285	21 050 284	8 06
1914			173 000		156 350	412 550	1 190 514	1 974 159	23 087 318	8 55
1915			108 000		149 805	503 150	1 285 319	2 076 876	24 409 231	8 51
Yates county										
1904		\$450	\$21 600		\$80 550	\$30 000	\$443 080	\$584 680	\$10 091 889	5 79
1905		450	40 000		107 150	50 000	456 895	654 495	10 196 353	6 42
1906		150	59 600		117 650	30 600	504 040	712 040	10 266 461	6 94
1907		300	00 600		1 600	166 325	451 020	709 845	10 302 829	6 89
1908			81 000		1 500	180 150	475 428	738 078	10 507 127	7 02
1909			75 000		2 500	240 750	304 030	721 430	10 504 096	6 81
1910			84 600		8 000	212 800	487 985	703 985	10 655 347	7 45
1911			9 600		2 600	129 100	550 015	682 915	10 758 840	6 35
1912			9 600		2 600	108 100	463 955	584 255	12 763 210	4 58
1913			75 000		8 000	187 600	459 615	730 815	13 710 747	5 33
1914			85 000		49 805	229 400	568 250	972 665	14 112 773	6 89
1915			75 000		32 065	401 800	430 175	989 590	14 482 176	6 83

Part 7

Tables Showing Inheritance Tax Rates and Amount of Exemptions¹

The following tables are intended to supply a brief resumé of the inheritance tax laws of the several states and territories of the United States, showing classes, rates and the amount of exemptions.

Exemptions are classed as conditional and unconditional. Where an amount is allowed as a specific exemption, in any and all events it is designated "unconditional," to distinguish from those cases in which the shares of a decedent's estate are not taxed, provided the same are less than or do not exceed an amount certain — that is, where the exemption is conditional.

Where the words "rate is on excess" are found in a note following the table of any state or territory, the rate per centum given in any respective division applies to the higher or intermediate amounts and not to the lower. The preceding rate, if any, applies to the lower amount.

¹The following tables were taken from the "Fourth Annual Report of the Board of Tax Commissioners of the State of Rhode Island January 1, 1916," p. 91-106. Kentucky, New York and Virginia amended in a material way their inheritance tax measures in 1916. Rhode Island, also, in 1916 enacted a law taxing inheritances. These changes are noted herein.

INHERITANCE TAXES

[States asterisked (*) exempt transfers to be used for one or more of the following or kindred purposes: charitable, benevolent, religious, educational, literary, scientific, state, county, municipal.]

Alabama

CLASSES	RATES AND EXEMPTIONS
Had collateral inheritance tax on personal property only from 1848-68	Constitution adopted 1901 allows for collateral to 2½%, but has never been made effective by statute

Arizona

Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	1% on excess of \$5000. Transfers less than \$10,000, not taxed.				
Uncle, aunt, niece, nephew or lineal descendant of same...	2% on excess of \$2000. Transfers less than \$5000, not taxed.				
All others.....	Transfers less than \$500, no tax	\$10,000 or less, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	Over \$50,000, 6%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than \$500.

Arkansas *

Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	\$3000 to widow or minor child, \$1000 to others, no tax	\$5000 or less, 1%	\$5000 to \$10,000, 2%	\$10,000 to \$30,000, 3%	\$30,000 to \$50,000, 4%	\$50,000 to \$100,000, 5%	\$100,000 to \$500,000, 6%	\$500,000 to \$1,000,000, 7%	Over \$1,000,000, 8%
All others.....	\$500, no tax	3%	6%	9%	12%	15%	18%	21%	24%

Rate is on excess. Exemption applies to individual shares. Exemption applies only when payment of tax would reduce amount of transfer below exemption.

California *

CLASSES	RATES AND EXEMPTIONS							
Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of either	\$24,000 to wife or minor child, \$10,000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 2%	\$50,000 to \$100,000, 4%	\$100,000 to \$200,000, 7%	\$200,000 to \$500,000, 10%	\$500,000 to \$1,000,000, 12%	Over \$1,000,000, 15%
Brother, sister, descendant of same, son-in-law or daughter-in-law.....	\$2000, no tax	3%	6%	9%	12%	15%	20%	25%
Aunt, uncle, descendant of same.....	\$1000, no tax	4%	8%	10%	15%	20%	25%	30%
All others.....	\$500, no tax	5%	10%	15%	20%	25%	30%	30%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Colorado *

Father, mother, husband, wife, child, brother, sister, daughter-in-law or son-in-law, adopted or acknowledged relation of child, lineal descendant	\$10,000 no tax. If transfer does not vest in perpetuity exemption not allowed	\$100,000 or less, 2%	\$100,000 to \$200,000, 3%	Over \$200,000, 4%		
Uncle, aunt, niece, nephew, or lineal descendant of same	Transfers of \$500 or less, no tax	\$20,000 or less, 3%	\$20,000 to \$50,000, 4%	\$50,000 to 100,000, 5%	Over \$100,000, 6%	
All others	Transfers of \$500 or less, no tax	\$10,000 or less, 4%	\$10,000 to \$20,000, 5%	\$20,000 to \$50,000, 6%	\$50,000 to \$100,000, 8%	Over \$100,000, 10%

Rate on whole amount of transfer. Exemption applies to individual shares. Exemption in second and third classes applies only when shares do not exceed \$500.

Connecticut *

Parent, grandparent, husband, wife, lineal descendant, adopted child, lineal descendant of same, adoptive parent	\$10,000, no tax	\$50,000 or less, 1%	\$50,000 to \$250,000, 2%	\$250,000 to \$1,000,000, 3%	Over \$1,000,000, 4%	
Son-in-law or daughter-in-law, step-child, brother or sister, full or half blood, descendant of brother or sister	\$3,000, no tax	\$25,000 or less, 3%	\$25,000 to \$50,000, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%
All others	\$500, no tax	\$50,000 or less, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%	

Rate on whole amount of transfer. Tax on net estate. Exemption applies to each class as whole, therefore \$13,500 is the greatest total exemption allowed.

Delaware *

CLASSES	RATES AND EXEMPTIONS	
Father, mother, grandfather, grandmother, wife, husband, child, adopted child, lineal descendant of decedent	Not taxed	
Brother, sister, of whole or half blood, or descendant of same	\$500, no tax	Over \$500, 1%
Aunt, uncle, or descendant of same	\$500, no tax	2%
Great aunt, great uncle, or descendant of same	\$500, no tax	3%
All others	\$500, no tax	5%

Tax on collaterals only. Exemption applies to individual shares. Exemption unconditional.

Florida

None	Passage of act by legislature attempted in 1915
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Georgia *

Father, mother, husband, wife, child, brother, sister, daughter-in-law, adopted child, lineal descendant of decedent	\$5000, no tax	1% on excess
All others	\$5000, no tax	5% on excess

Exemption applies to individual shares. Exemption unconditional.

Idaho *

Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same	\$10,000 to widow or minor child, \$4000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister, or descendant of same, son-in-law, or daughter-in-law	\$2000, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, or descendant of same..	\$1500, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, or descendant of same	\$1000, no tax	4%	6%	8%	10%	12%
All others	\$500, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Illinois *

CLASSES	RATES AND EXEMPTIONS					
	\$20,000, no tax	\$100,000 or less, 1%	Over \$100,000, 2%, not upon excess	\$20,000 to \$50,000, 5%	\$50,000 to \$100,000, 6%	Over \$100,000, 10%
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	\$20,000, no tax	\$100,000 or less, 1%	Over \$100,000, 2%, not upon excess			
Uncle, aunt, niece, nephew, or lineal descendant of same	\$2000, no tax	\$20,000 or less, 2%	Over \$20,000, 4%, not upon excess			
All others	Transfers less than \$500, no tax	\$10,000 or less, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	\$50,000 to \$100,000, 6%	Over \$100,000, 10%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only to shares less than \$500.

Indiana *

Husband, wife, lineal issue, lineal ancestor, adopted or acknowledged child, lineal issue of same	\$10,000 to widow, \$2000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$500, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, descendant of same	\$250, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, descendant of same	\$150, no tax	4%	6%	8%	10%	12%
All others	\$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Iowa *

Husband, wife, father, mother, lineal descendant, adopted child, lineal descendant of same	Not taxed	
All others	Estates of \$1000 or less, no tax	Over \$1000, 5%
Aliens, nonresidents of U. S.	Estates of \$1000 or less, no tax	Over \$1000, 20% except to brother or sister of decedent, then 10%

Tax on collaterals only. Exemption applies to estate as whole, but only when such estate does not exceed \$1000.

Subjects of Great Britain can be taxed only at 5% rate by decision of Iowa Supreme Court, on account of existing treaty.

Kansas *

CLASSES	RATES AND EXEMPTIONS					
Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of same, son-in-law or daughter-in-law	Not taxed					
Brother, sister	\$5000, no tax ^a	First \$25,000 or fraction thereof, 3%	Next \$25,000 or fraction thereof, 5%	Next \$50,000 or fraction thereof, 7½%	Next \$400,000, or fraction thereof 10%	Over \$500,000, 12½%
All others	Less than \$200, no tax	5%	7½%	10%	12½%	15%

Exemption applies to individual shares, but only, in class 3, when shares are less than \$200.

^a If amount of transfer after allowing exemption of \$5000 is less than \$200, no tax is imposed. When a distributive share is composed of property both within and without the state, only such proportion of the \$5000 exemption is allowed as the value of the property within the state comprising such share bears to the total value of such share.

Kentucky *

Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same	\$10,000 to widow or minor child, \$5000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister, or descendant of same, son-in-law or daughter-in-law	\$2000, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, or descendant of same	\$1500, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, or descendant of same	\$1000, no tax	4%	6%	8%	10%	12%
All others	\$500, no tax	5%	7½%	10%	12%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Louisiana *

Direct descendants or ascendants or surviving wife or husband of decedent	Transfers less than \$10,000, no tax	\$10,000 or over, 2%
All others	No exemption	All amounts, 5%

Exemption applies to individual shares, but only when such shares are less than \$10,000. Tax does not apply to property inherited, bequeathed or donated which has borne its just proportion of taxes prior to the time of such donation, bequest or inheritance.

Maine *

CLASSES	RATES AND EXEMPTIONS			
Husband, wife, lineal ancestor, lineal descendant, adopted child, adoptive parent, son-in-law or daughter-in-law	\$10,000 to husband, wife, father, mother, child, adopted child, adoptive parent, no tax. \$500 to others, no tax	\$50,000 or less, 1%	\$50,000 to \$100,000, 1½%	Over \$100,000, 2%
Brother, sister, uncle, aunt, nephew, niece, cousin	\$500, no tax	4%	4½%	5%
All others	\$500, no tax	5%	6%	7%

Exemption applies to individual shares, but some courts tax upon entire amount if over exemption, while others tax only the excess over exemption. This uncertainty also prevails in case of large estates and tax may be upon excess or not as court pleases.

Maryland

Father, mother, husband, wife, children, lineal descendants of decedent	Not taxed	
All others.....	\$500 to estate as whole, no tax	Over \$500, 5%

Tax on collaterals only. Exemption applies to estate as whole.

Massachusetts *

Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of same, adoptive parent, lineal ancestor of same, son-in-law or daughter-in-law	\$10,000 or less, to husband, wife, father, mother, child, adopted child, adoptive parent, no tax. \$1000 or less to others, no tax	\$50,000 or less, 1%	\$50,000 to \$250,000, 2%	\$250,000 to \$1,000,000, 3%	Over \$1,000,000, 4%		
Brother, sister, half or whole blood, niece, nephew	\$1000 or less, no tax	\$10,000 or less, 2%	\$10,000 to \$25,000, 3%	\$25,000 to \$50,000, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%
All others.....	\$1000 or less, no tax	\$50,000 or less, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%		

Rate is on excess. Exemption applies to individual shares, but only when such shares do not exceed \$10,000 or \$1000, respectively, in class 1, and \$1000 in classes 2 and 3, but in no event must tax reduce the share below the exempted amount; i. e., \$10,001 can be taxed only \$100, or no share less than \$10,101.01 can be taxed at the 1% rate, when the transfer is one entitled to a \$10,000 exemption.

Michigan *

CLASSES	RATES AND EXEMPTIONS	
Grandparent, parent, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	Transfers less than \$5000 to wife, less than \$2000 to others, no tax	\$5000 or over to wife, \$2000 or over to others, 1%
All others.....	Less than \$100, no tax	\$100 or over, 5%

Exemption applies to individual shares, but only when such shares are less than \$5000 or \$2000 respectively, in class 1, and are less than \$100 in class 2. Tax applies only to personal property in class 1.

Minnesota *

Wife, lineal issue	\$10,000, no tax	\$15,000 or less, 1%	\$15,000 to \$30,000, 1½%	\$30,000 to \$50,000, 2%	\$50,000 to \$100,000, 2½%	Over \$100,000, 3%
Husband, adopted or acknowl- edged child, lineal issue of same	\$10,000, no tax	1½%	2½%	3%	3½%	4½%
Lineal ancestor	\$3000, no tax	1½%	2½%	3%	3½%	4½%
Brother, sister, nephew, niece, son-in-law or daughter-in-law	\$1000, no tax	3%	4½%	6%	7½%	9%
Aunt, uncle, or descendant of same	\$250, no tax	4%	6%	8%	10%	12%
All others, except as below	\$100, no tax	5%	7½%	10%	12½%	15%
Public hospital, educational, religious or charitable organ- izations within state	\$2500, no tax	2%	3%	4%	5%	6%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Mississippi

None	No tax
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Missouri *

Father, mother, husband, wife, adopted child, direct lineal descendant of testator	Not taxed	
All others	No exemption	All amounts, 5%

Tax on collaterals only. No exemption.

Montana

CLASSES	RATES AND EXEMPTIONS	
Father, mother, husband, wife, child, brother, sister, son-in- law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	Estates less than \$7500, no tax	\$7500 or over, 1%
All others	Estates less than \$500, no tax	\$500 or over, 5%

Exemption applies to estate as whole. Estates less than exemption not taxed in class 1. Exemption in class 2 applies only when estate is less than \$500. Intention seems to have been to exempt real estate to direct heirs, but law exempts real estate to all direct heirs except father, mother husband and wife and taxes them at the collateral rate, 5%.

Nebraska

Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	\$10,000, no tax	Over \$10,000, 1%				
Uncle, aunt, niece, nephew, or lineal descendant of same	\$2000, no tax	Over \$2000, 2%				
All others	Transfers less than \$500, no tax	\$5000 or less, 2%	\$5000 to \$10,000, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	Over \$50,000, 6%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than \$500.

Nevada

Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same	\$20,000 to widow or minor child, \$10,000, to others no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 2%	\$50,000 to \$100,000, 3%	\$100,000 to \$500,000, 4%	Over \$500,000, 5%
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$10,000, no tax	2%	4%	6%	8%	10%
Aunt, uncle, descendant of same	\$5000, no tax	3%	6%	9%	12%	15%
Great aunt, great uncle, descendant of same	No exemption	4%	8%	12%	16%	20%
All others	No exemption	5%	10%	15%	20%	25%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

New Hampshire *

CLASSES	RATES AND EXEMPTIONS	
Father, mother, husband, wife, brother, sister, lineal descendant, adopted child, lineal descendant of same, son-in-law or daughter-in-law	Not taxed	
All others	5%. No exemption	

Tax on collaterals only.

New Jersey *

Husband, wife, child, issue of same, adopted child, issue of same, acknowledged child	\$5000, no tax	\$50,000 or less, 1%	\$50,000 to \$150,000, 1½%	\$150,000 to \$250,000, 2%	Over \$250,000, 3%
Father, mother, brother, sister, son-in-law or daughter-in-law	\$5000, no tax	2%	2½%	3%	4%
All others	Transfers less than \$500, no tax	5%	5%	5%	5%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than \$500.

New Mexico

None	No tax
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New York *

Father, mother, husband, wife, widow or child	First \$500, no tax	Next \$25,000 or less, 1%	Next \$75,000 or less, 2%	Next \$100,000 or less, 3%	Any greater amount, 4%
Brother, sister, wife or widow of a son, husband of a daughter or decedent, acknowledged child	First \$500, no tax	2%	3%	4%	5%
All others.....	First \$500, no tax	5%	6%	7%	8%

Rate upon ~~all transfers~~ *21022*

North Carolina *

CLASSES	RATES AND EXEMPTIONS					
Lineal issue, lineal ancestor, husband, wife, adopted child	\$10,000 to widow, \$5000 to minor child, \$2000 to others, no tax ^a	\$25,000 or less, 1%	\$25,000 to \$100,000, 2%	\$100,000 to \$250,000, 3%	\$250,000 to \$500,000, 4%	Over \$500,000, 5%
Brother, sister, descendant of same	No exemption	3%	4%	5%	6%	7%
All others.....	No exemption	5%	6%	7%	8%	9%

^a Except grandchildren, who have but one exemption of the child they represent. Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

North Dakota *

Husband, wife, father, mother, lineal descendant, adopted child, lineal descendant of same	\$20,000 to husband or wife, \$10,000 to others, no tax	\$100,000 or less, 1%	\$100,000 to \$250,000, 2%	\$250,000 to \$500,000, 2½%	Over \$500,000, 3%	
Brother, sister, son-in-law or daughter-in-law	\$500, no tax	\$25,000 or less, 1½%	\$25,000 to \$50,000, 2½%	\$50,000 to \$100,000, 3%	\$100,000 to \$500,000, 3½%	Over \$500,000, 4½%
Aunt, uncle, descendant of same	No exemption	3%	4½%	6%	7½%	9%
All others.....	No exemption	5%	6%	9%	12%	15%
Aliens, corporations not incorporated in U. S.	No exemption	25%	25%	25%	25%	25%

Rate is on excess. Exemption would seem to apply to estate as a whole.

Ohio *

Father, mother, husband, wife, lineal descendant, adopted child	Not taxed	
All others.....	\$500, no tax	Over \$500, 5%

Collateral tax only. Exemption applies to estate as whole.

Oklahoma *

CLASSES	RATES AND EXEMPTIONS				
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	\$15,000 to widow, \$10,000 to child, \$5000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 2%	\$50,000 to \$100,000, 3%	Over \$100,000, 4%
All others.....	\$2500, no tax	5%	6%	8%	10%

Rate is no excess. Exemption applies to individual shares. Exemption unconditional.

Oregon *

Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	Transfers less than \$10,000, no tax If over \$10,000, \$5000, no tax	1% on excess			
Uncle, aunt, niece, nephew, lineal descendant of same	Transfers less than \$5000, no tax If over \$5000, \$2000, no tax	2% on excess			
All others.....	Transfers less than \$500, no tax	\$10,000 or less, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	Over \$50,000, 6%

Rate is on excess. Exemption applies to individual shares, with additional exemption in entirety to transfers less than \$10,000 in class 1, and \$5000 in class 2. Exemption in third class applies only when shares are less than \$500.

Pennsylvania

Father, mother, husband, wife, child, step-child, adopted child, lineal descendants of decedent, daughter-in-law	Not taxed	
All others.....	Transfers less than \$250, no tax	\$250 or over, 5%

Collateral tax only. Exemption applies to individual shares, but only when such shares are less than \$250.

Rhode Island *

Grandparent, parent, husband, wife, child, brother, sister, nephew, niece, daughter-in-law, son-in-law, adopted or acknowledged child, or to any lineal descendant	\$25,000, no tax	\$50,000, or less, 1%	\$50,000 to \$250,000, 1%	\$250,000 to \$500,000, 1 1/2%	\$500,000 to \$750,000, 2%	\$750,000 to \$1,000,000, 2 1/2%	Over \$1,000,000, 3%
All others.....	\$1000, no tax	5%	6%	7%	7%	7%	8%

Rate is upon excess. Exemption to be taken out of the first \$50,000. Tax imposed for state purposes on net estate on the right to transfer, amount of tax 1/2 of 1% upon excess value over \$500.

South Carolina

CLASSES	RATES AND EXEMPTIONS
None	No tax

South Dakota *

Wife, lineal issue.....	\$10,000, no tax	\$15,000 or less, 1%	\$15,000 to \$30,000, 1 1/2%	\$30,000 to \$50,000, 2%	\$50,000 to \$100,000, 2 1/2%	Over \$100,000, 3%
Husband, lineal ancestor, adopted or acknowledged child, lineal issue of same	\$10,000 to all but lineal ancestor, \$3000 to lineal ancestor, no tax	1 1/2%	2 1/2%	3%	3 1/2%	4 1/2%
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$1000, no tax	3%	4 1/2%	6%	7 1/2%	9%
Aunt, uncle, descendant of same.	\$250, no tax	4%	6%	8%	10%	12%
All others.....	\$100, no tax	5%	7 1/2%	10%	12 1/2%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional. Municipal corporations alone exempt; \$2500 exemption allowed to hospital, educational, religious and charitable institutions.

Tennessee *

Father, mother, husband, wife, child, lineal descendants of decedent	Estates less than \$10,000, no tax	\$20,000 or less, 1%	Over \$20,000, 1 1/2%
All others.....	Estates less than \$250, no tax	\$250 or over, 5%	

Rate apparently is not on excess. Exemption applies to estate as whole, but only when entire estate is less than \$10,000 in class 1, and \$250 in class 2.

Texas *

CLASSES	RATES AND EXEMPTIONS						
Father, mother, husband, wife, direct lineal descendant of decedent	Not taxed						
Lineal ascendant, brother, sister, lineal descendant of same	\$2000, no tax	\$2000 to \$10,000, 2%	\$10,000 to \$25,000, 2½%	\$25,000 to \$50,000, 3%	\$50,000 to \$100,000, 3½%	\$100,000 to \$500,000, 4%	Over \$500,000 5%
Uncle, aunt, lineal descendant of same	\$1000, no tax	3%	4%	5%	6%	7%	8%
All others.....	\$500, no tax	4%	5½%	7%	8½%	10%	12%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional. Collateral and lineal ascendant tax only.

Utah

No classes.....	\$10,000, no tax	\$25,000 or less, 3%	Over \$25,000, 5%
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Exemption applies to whole estate.

Vermont *

Father, mother, husband, wife, lineal descendant, step-child, adopted child, child of either, son-in-law or daughter-in-law	Not taxed	
All others.....	No exemption	All amounts, 5%

Collateral tax only.

Virginia *

Grandfather, grandmother, father, mother, husband, wife, brother, sister, lineal descendant of decedent	\$15,000, no tax	\$15,000 to \$50,000, 1%	\$50,000 to \$250,000, 2%	\$250,000 to \$1,000,000, 3%	Over \$1,000,000, 4%
All others.....	No exemption	5%	10%	15%	20%

Rate is on excess. Exemption applies to whole estate.

Washington *

CLASSES	RATES AND EXEMPTIONS			
	Father, mother husband, wife, lineal descendant, adopted child, lineal descendant of same	\$10 000, no tax	1% on excess	
Collateral heirs to and including the third degree of relationship	No exemption	\$50,000 or less, 3%	\$50,000 to \$100,000, 4½%	Over \$100,000, 6%
All others	No exemption	6%	9%	12%

Rate is on excess. Exemption applies to estate as whole. Rate of 25% on aliens repealed in 1911.

West Virginia *

Wife, husband, child, lineal descendant or lineal ancestor of decedent	\$15,000 to widow, \$10,000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister (not half blood) . .	No exemption	3%	4½%	6%	7½%	9%
All others	No exemption	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Wisconsin *

Husband, wife, lineal issue, lineal ancestor, adopted or acknowledged child, lineal issue of same	\$10,000 to widow, \$2000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$500, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, descendant of same	\$250, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, descendant of same	\$150, no tax	4%	6%	8%	10%	12%
All others	\$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption must come out of first \$25,000, which is always at lowest rate. Exemption unconditional.

Wyoming *

CLASSES	RATES AND EXEMPTIONS	
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	\$10,000, no tax	Over \$10,000, 2%
All others.....	Transfers less than \$500, no tax	\$500 or over, 5%

Exemption applies to individual shares. Exemption in class 2 applies only to shares less than 500.

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Alaska

None	No tax
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District of Columbia

None	Act passed House in 1910; failed in Senate
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Hawaii

Parent, husband, wife, child, grandchild, adopted child	\$5000, no tax	2% on excess
All others.....	\$500, no tax	5% on excess

Exemption applies to individual shares. Property passing to class 2 may also be taxed as income under income tax law; property passing to class 1 may not be so taxed.

Porto Rico

Wife, child, grandchild, adopted child	Not taxed				
Husband, lineal descendant.....	\$200, no tax	\$5000, or less, 1%	\$5000 to \$20,000, 1½%	\$20,000 to \$50,000, 2%	Over \$50,000, 3%
All others.....	\$200, no tax	3%	4½%	6%	9%

Rate is on excess. Exemption unconditional.

Philippine Islands

None	No tax
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